

Republic of the Philippines Supreme Court Manila

FIRST DIVISION

MA. LUISA ANNABELLE A.

G.R. No. 247490

TORRES, RODOLFO A. TORRES, JR., and RICHARD

Present:

A. TORRES,

Petitioners,

GESMUNDO, C.J., Chairperson,

CAGUIOA,

INTING,

- versus -

GAERLAN, and

DIMAAMPAO, JJ.

REPUBLIC PHILIPPINES,

OF THE

and

REGISTER OF DEEDS OF

Promulgated:

DAVAO CITY,*

MAR 0 2 2022

Respondents.

DECISION

INTING, J.:

Before the Court is a Petition¹ for Review on *Certiorari* under Rule 45 of the Rules of Court assailing the Resolutions dated July 27, 2018² and April 30, 2019³ of the Court of Appeals (CA) in CA-G.R. SP No. 08294-MIN. The CA dismissed the petition for annulment of judgment under Rule 47 of the Rules of Court filed by Ma. Luisa Annabelle A. Torres, Rodolfo A. Torres, Jr. and Richard A. Torres (collectively, petitioners) and denied reconsideration thereof, respectively.

¹ Id. at 5-37.



^{*} Per Resolution dated July 22, 2019, Hon. Carlos L. Espero II, Presiding Judge of Branch 9 and Pairing Judge of Branch 8, RTC, Davao City is excluded as respondent pursuant to Section 4(a), Rule 45 of the Rules of Court, *rollo*, p. 102.

Id. at 65-68; penned by Associate Justice Edgardo A. Camello with Associate Justices Perpetua T. Atal-Paño and Walter S. Ong, concurring.

Id. at 88-90; penned by Associate Justice Edgardo A. Camello with Associate Justices Walter S. Ong and Evalyn M. Arellano-Morales, concurring.

The Antecedents

On April 5, 1991, the Republic of the Philippines (Republic), through the Solicitor General, filed with Branch 8, Regional Trial Court (RTC Branch 8), Davao City a Complaint⁴ for Cancellation of Titles against spouses Leonora R. Gaspar (Leonora) and Florencio Gaspar (Florencio) (collectively, Spouses Gaspar) and the Register of Deeds of Davao City praying for the cancellation of the free patents and the original certificates of titles (OCTs) issued pursuant thereto in the names of Spouses Gaspar and docketed as Civil Case No. 20,665-91. The Republic sought the cancellation of the following: Free Patent Nos. (XI-I) 4093 and (XI-I) 4362; OCT Nos. P-9923 and P-10220 issued in the name of Leonora; Free Patent Nos. (XI-I) 4094 and (XI-I) 4361; and OCT Nos. P-9924 and P-10221 issued in the name of Florencio. The Republic also sought the reversion of the lots covered by the free patents and the OCTs.⁵

Spouses Gaspar filed their answer.⁶

Trial on the merits ensued.

In the Decision⁷ dated April 20, 1999, the RTC Branch 8 found that the free patent applications granted to Spouses Gaspar were tainted with fraud and misrepresentation; thus, it ordered the cancellation of their titles. The dispositive portion of the Decision reads:

FOR THE FOREGOING CONSIDERATIONS the complaint of plaintiff Republic of the Philippines for the cancellation of the separate titles of the Spouses Leonora and Florencio Gaspar is hereby GRANTED.

Accordingly, judgment is hereby rendered ordering the:

- 1. Cancellation of the Free Patents Nos. (Xl-1) 4093 and (Xl-1) 4362 as well as the Original Certificate of Title Nos. P-9923 and P-10220 issued in the name of Leonora Gaspar;
 - 2. Cancellation of the Free Patents Nos. (Xl-1)



⁴ Id. at 128-136.

⁵ Id. at 134-135.

⁵ Id. at 215.

Id. at 214-223; penned by Judge Salvador M. Ibarreta, Jr.

4094 and (XI-1) 4361 as well as the and [sic] Original Certificate of Title Nos. P-9924 and P-10221 issued in the name of Florencio Gaspar;

- 3. Reversion of Lot No. 7793-A, Csd-11-006493, Lot No. 7792-A, Csd-11-006606, Lot No. 7793-C, Csd-11-006493 and Lot No. 7792-C, Csd-11-006606 covered by the aforesaid Patents and Certificates of Title to the government;
- 4. Defendants Leonora Gaspar and Florencio Gaspar to surrender the owner's duplicate copies of Original Certificates of Titles Nos. P-10220, P-10221, P-9923 and P-9924 to the Register of Deeds of Davao City and directing the latter to cancel said Original Certificates of Title in its books and records; and,
- 5. Defendants Leonora Gaspar and Florencio Gaspar to desist from exercising acts of possession or ownership over the premises.

SO ORDERED.8

Spouses Gaspar filed their appeal with the CA docketed as CA-G.R. CV No. 64921.9

In the Decision¹⁰ dated January 5, 2011, the CA affirmed *in toto* the RTC Branch 8 Decision. It likewise denied Spouses Gaspar's motion for reconsideration in a Resolution¹¹ dated July 14, 2011.

Leonora filed before the Court a petition for review on *certiorari* docketed as G.R. No. 197918. In the Court's Resolution¹² dated February 6, 2012, the Court denied the petition for Leonora's failure to show any reversible error on the part of the CA. The Court also denied her motion for reconsideration in the Resolution¹³ dated June 27, 2012. Subsequently, the Court issued an Entry of Judgment¹⁴ on August 23, 2012.

⁸ Id. at 222-223.

⁹ Id at 148

Id. at 148-160; penned by Associate Justice Edgardo T. Lloren with Associate Justices Romulo V. Borja and Ramon Paul L. Hernando (now a Member of the Court), concurring.

Id. at 161-162; penned by Associate Justice Edgardo T. Lloren with Associate Justices Romulo V. Borja and Rodrigo F. Lim, Jr., concurring.

¹² Id. at 163.

¹³ Id. at 164.

¹⁴ Id. at 165.

During the execution stage of the decision, the Republic filed with the RTC Branch 8, in Civil Case No. 20,665-91, a Manifestation and Motion dated April 7, 2014. The Republic moved for the cancellation of all the derivative titles emanating from the free patents and OCTs of Spouses Gaspar that RTC Branch 8 ordered cancelled in its Order dated April 20, 1999.¹⁵

The RTC Ruling

On June 30, 2015, the RTC Branch 8 issued an Order, ¹⁶ the dispositive portion of which reads:

Considering the foregoing, the motion is hereby GRANTED.

Accordingly:

- 1) Free Patent Nos (XI-I) 4093, (XI-I) 4362, (XI-I) 4094 and (XI-I) 4361 are hereby ordered cancelled;
- 2) TCT No. T-454799, a derivative title of OCT No. P-10220, is hereby ordered cancelled;
- 3) TCT Nos. T-304045, T-304046, T-304047, T-304048, T-304049, T-304050, T-304051, T-304052, T-304053, and T-304054, which are derivative titles of OCT No. P-10221, are hereby ordered cancelled;
- 4) TCT Nos. T-146-2011006573 and T-146-2013003191, both derivative titles of OCT No. P-9923, are hereby ordered cancelled;
- 5) TCT No. T-454798, a derivative title of OCT No, P-9924, is hereby ordered cancelled;
- 6) In addition, defendants Leonora Gaspar and Florencio Gaspar are ordered to surrender the aforementioned derivative titles to the Register of Deeds of Davao City and the latter is directed to cancel Original Certificate of Title in its book and records;
- 7) Also, defendants Leonora Gaspar and Florencio Gaspar and their successor's in-interest are ordered to desist from exercising acts of possession or ownership over the premises; and
- 8) Finally, Lot No. 7793-A, Csd 11-006493, Lot No. 7792-A,



¹⁵ Id. at 20.

¹⁶ Id. at 38-38-A; penned by Pairing Judge Carlos L. Espero II.

Csd -11-006606, Lot No. 7793-C , Csd 11-006493 and Lot No. 7792-C, Csd-11-006606 covered by the aforesaid patents and Certificate of title be reverted to the government.

SO ORDERED.17

The CA Petition

Petitioners, who were the registered owners of Transfer Certificates of Titles (TCT) Nos. T-304045, T-304046, T-304047, T-304048, and T-304050, which are the derivatives titles of OCT No. P-10221 that RTC Branch 8 ordered cancelled, filed with the CA a petition for the annulment of judgment under Rule 47 of the Rules of Court.

Petitioners alleged that they were not parties to the proceedings before the RTC; thus, the RTC had not acquired jurisdiction over them as they are all living and working abroad. They also alleged that they were denied due process.¹⁸ The Republic filed its Comment¹⁹ thereto.

The CA Ruling

In the assailed Resolution²⁰ dated July 27, 2018, the CA dismissed the petition for annulment of judgment that assailed the RTC Order dated June 30, 2015. It found the petition unavailing because the Order being assailed was issued during the execution stage for the enforcement of a final and executory decision being carried out by the RTC through its residual authority under Section 6,²¹ Rule 135 of the Rules of Court; and such Order is not a final judgment, order, or resolution contemplated under Rule 47.²² The CA made the following ratiocination:

The State's Comment brought to light a similar petition for annulment of judgment against the exact same June 30, 2015 Order of

¹⁷ Id. at 38-A.

¹⁸ Id. at 70.

¹⁹ Id. at 81-86.

²⁰ Id. at 65-68.

Section 6, Rule 135 of the Rules of Court provides:

Section 6. Means to carry jurisdiction into effect. — When by law jurisdiction is conferred on a court or judicial officer, all auxiliary writs, processes and other means necessary to carry it into effect may be employed by such court or officer; and if the procedure to be followed in the exercise of such jurisdiction is not specifically pointed out by law or by these rules, any suitable process or mode of proceeding may be adopted which appears comfortable to the spirit of the said law or rules.

²² *Rollo*, p. 68.

the Regional Trial Court in Civil Case No. 20,665-91, titled *Hsi Pin Liu, et al. v. Republic of the Philippines*, docketed as CA-G.R. SP No. 07590-MIN involving the cancelled titles in the name of Spouses Gaspar.

In CA-G.R. SP No. 07590-MIN, the petitioners in that case petitioned to annul the same Order sought to be annulled here in this case. They raised the same issues and argument, but were found by this court's Twenty-Third Division to be without merit in its Resolution dated August 24, 2016. It held:

A conscientious review of the rollo of the case reveals that the assailed 30 June 2015 Order of the RTC is neither a judgment, final order or resolution within the context of [Rule 47].

Section 1, Rule 47 of the Rules of Court respecting Annulment of Judgments or Final Orders and Resolutions provides:

Section 1. Coverage. — This Rule shall govern the annulment by the Court of Appeals of judgments or final orders and resolutions in civil actions of Regional Trial Courts for which the ordinary remedies of new trial, appeal, petition for relief or other appropriate remedies are no longer available through no fault of the petitioner.

xxx

In the present case, the assailed Order has nothing to do with the disposition of Civil Case No. 20,665-91, but instead, merely deals with the enforcement of RTC's final and executory April 20, 1999 Decision. For that reason, said Order cannot amount to a judgment, final order or resolution, rather, it contemplates the residual authority recognized by Section 6, Rule 135 of the Rules of Court.

The present case here is no different. The doctrine of *stare decisis et non quieta movere* (to adhere to precedents and not to unsettle things which are established) finds application here.²³

The CA denied petitioners' Motion for Reconsideration²⁴ in its Resolution dated April 30, 2019.²⁵

Hence, the instant Petition for Review on Certiorari26 filed by



²³ Id. at 66-67.

²⁴ Id. at 69-79.

²⁵ Id. at 88-90.

²⁶ Id. at 5-37.

petitioners.

Petitioners argue that the CA erred in dismissing its petition for annulment of the RTC Order dated June 30, 2015 insofar as it ordered the cancellation of their titles, *i.e.*: TCT Nos. Nos. 304045, 304046, 304047, 304048, and 304050. They alleged that the cancellation of the derivative titles was done without jurisdiction and without due process of law and that such cancellation would not apply to them as they were buyers in good faith.²⁷ Petitioners insist that they can avail themselves of the petition for annulment of judgment because the June 30, 2015 Order varied the judgment sought to be enforced and that they were not parties in Civil Case No. 20,665-91; thus, the ordinary remedies of new trial, appeal, petition for relief, or other appropriate remedies could not be possibly available through no fault of their own.²⁸

Petitioners assert that the CA erred when it invoked in their case the doctrine of *stare decisis* on the basis of the August 24, 2016 Decision issued by the CA Twenty-Third Division in the case of *Hsi Pin Liu v. Republic of the Philippines*, docketed as CA-G.R. SP No. 07590-MIN.²⁹

Petitioners further contend that the issuance of the RTC Order dated June 30, 2015 was not by virtue of the RTC's so-called "residual authority" because such authority only becomes available at a stage in which the trial court is normally deemed to have lost jurisdiction over the case and/or the subject matter involved in the appeal; and there is no residual jurisdiction to speak of where no appeal has ever been filed.³⁰

The Republic filed its Comment.³¹ After which, petitioners filed their Reply.³²

The Court's Ruling

The Court finds no merit in the petition.

Preliminarily, the Court addresses the procedural issue raised by



²⁷ Id. at 13.

²⁸ Id.

²⁹ Id. at 29-31.

³⁰ Id. at 31-32.

³¹ Id. at 111-125.

³² Id. at 181-208.

the Republic in its Comment. It alleges that the present petition is dismissible outright because the verification and the certification of non-forum shopping was signed not by petitioners but by their counsel.

The Court is not persuaded.

In Altres v. Empleo,³³ the Court ruled:

For the guidance of the bench and bar, the Court restates in capsule form the jurisprudential pronouncements already reflected above respecting non-compliance with the requirements on, or submission of defective, verification and certification against forum shopping:

- 1) A distinction must be made between non-compliance with the requirement on or submission of defective verification, and noncompliance with the requirement on or submission of defective certification against forum shopping.
- 2) As to verification, non-compliance therewith or a defect therein does not necessarily render the pleading fatally defective. The court may order its submission or correction or act on the pleading if the attending circumstances are such that strict compliance with the Rule may be dispensed with in order that the ends of justice may be served thereby.
- 3) Verification is deemed substantially complied with when one who has ample knowledge to swear to the truth of the allegations in the complaint or petition signs the verification, and when matters alleged in the petition have been made in good faith or are true and correct.
- 4) As to certification against forum shopping, non-compliance therewith or a defect therein, unlike in verification, is generally not curable by its subsequent submission or correction thereof, unless there is a need to relax the Rule on the ground of "substantial compliance" or presence of "special circumstances or compelling reasons."
- 5) The certification against forum shopping must be signed by all the plaintiffs or petitioners in a case; otherwise, those who did not sign will be dropped as parties to the case. Under reasonable or justifiable circumstances, however, as when all the plaintiffs or petitioners share a common interest and invoke a common cause of action or defense, the signature of only one of them in the certification against forum shopping substantially complies with the Rule.



³³ 594 Phil. 246 (2008).

6) Finally, the certification against forum shopping must be executed by the party-pleader, not by his counsel. If, however, for reasonable or justifiable reasons, the party-pleader is unable to sign, he must execute a Special Power of Attorney designating his counsel of record to sign on his behalf.³⁴

While it was petitioners' counsel who signed the verification and certification against forum shopping, the Court finds that there is substantial compliance with the requirements stated under the above-quoted paragraphs 3 and 6. Verification is simply intended to secure an assurance that the allegations in the pleading are true and correct and not the product of the imagination or a matter of speculation and that the pleading is filed in good faith.³⁵ This was complied with by petitioners' counsel when he stated the following in his verification and certification against forum shopping attached to the instant petition:

That I am the legal counsel of the petitioners and I am also an attorney-in-fact of the petitioners; petitioner Ma. Luisa Annabelle A. Torres is presently working and residing in Ontario, Canada, while petitioners Rodolfo A. Torres, Jr. and Richard A. Torres are working and residing in Florida, USA; and as petitioners' attorney-in-fact, I am fully armed with Special Powers of Attorney executed by the petitioners, original copies of which are attached hereto and respectively marked as Annexes "K," "L,", and "M" to form part hereof. x x x

That after conferring with the petitioners via long distance regarding the aforesaid questioned Resolutions of the Court of Appeals, we caused the preparation of the foregoing petition;

That I have read and understood the allegations contained in the foregoing petition and that the same are true and correct of my own knowledge or based on authentic records;³⁶ (Emphasis omitted.)

Moreover, as petitioners are all living and working abroad and could not sign the certification against forum shopping, petitioners executed their respective Special Powers of Attorney³⁷ designating their counsel on record to sign the certification against forum shopping on their behalf; thus:



³⁴ Id. at 261-262. Citations omitted.

³⁵ Tan v. Ballena, 579 Phil. 503, 522 (2008).

³⁶ *Rollo*, p. 35.

³⁷ Id. at 91-99.

4. To elevate to the appellate court or administrative body by way of appeal or by any other legal remedies on any question of facts and/or any question of law with full power and authority to sign the verification as well as the certification against forum shopping that may be appended to any pleading or pleadings to be filed in the appellate court or administrative body.³⁸

Similar to the rules on verification, the rules on forum shopping are designed to promote and facilitate the orderly administration of justice; hence, it should not be interpreted with such absolute literalness as to subvert its own ultimate and legitimate objectives.³⁹ The requirement of strict compliance with the provisions on certification against forum shopping merely underscores its mandatory nature to the effect that the certification cannot altogether be dispensed with or its requirements completely disregarded.⁴⁰

As to the merits of the case, petitioners contend that the CA erred in dismissing their petition for annulment of the RTC Order dated June 30, 2015 that directed the cancellation of their titles. Petitioners maintain that the RTC Order was issued without jurisdiction as they were not parties in Civil Case No. 20,665-91 and without due process of law.

The Court is not impressed.

Notably, the CA Twenty-Third Division's Decision on *Hsi Pin Liu v. Republic of the Philippines* (CA-G.R. SP No. 07590-MIN) dated August 24, 2016, which was relied upon by the CA Twenty-Second Division when it dismissed herein petitioners' petition for annulment of judgment, had already reached the Court through a petition for review on *certiorari*, entitled *Hsi Pin Liu, Belinda Y. Liu, Atty. Brian Dexter M. Medija, and Severina O. Yu v. Republic of the Philippines (Liu)*, and docketed as G.R. No. 231100. In the Court's Resolution dated January 15, 2020, the petition for review filed by the petitioners was dismissed for lack of merit. The Court made the following disquisition:

Petitioners basically raise before the Court the same issues which they presented before the CA. They argue that the Challenged Order of the RTC expands the coverage and effect of the RTC Decision that has become final and immutable because the Challenged Order directs the cancellation of TCT Nos. T-146-

40 Id

³⁸ Id. at 92, 95, and 98.

³⁹ Fernandez v. Villegas, 741 Phil. 689, 699-701 (2014).

2011006573 and T-146-2011003625, which are derivative certificates of title from spouses Gaspar's original certificates of title and are now in the names of petitioners, who were not original parties to the original case. Not being original parties to the original case, the RTC has no jurisdiction over their persons; and they are being deprived of their property without due process of law.

X X X X

The petition is bereft of merit.

It will be recalled that the RTC Decision ordered the "Reversion of Lot No. 7793-A, Csd-11-006493, Lot No. 7792-A, Csd-11-006606, Lot No. 7793-C, Csd-11-006493 and Lot No. 7792-C, Csd-11-006606 covered by the x x x Patents and Certificates of Title [issued in the names of Leonora Gaspar and Florencio Gaspar] to the government" and the cancellation of the said patents and certificates of title.

While the RTC Decision does not expressly include the cancellation of certificates of title subsequently derived and issued from the original certificates of title in the names of spouses Gaspar, the reversion of the subject lots to the government or the public domain cannot be fully effected without the cancellation of such derivative titles.

Indeed, the CA was correct when it dismissed the Petition for Annulment of Judgment. Not only is the Challenged Order of the RTC not a judgment or a final order or resolution, petitioners have not alleged any of the grounds sanctioned by Section 2, Rule 47 of the Rules: extrinsic fraud and lack of jurisdiction.

As correctly observed by the Republic, petitioners did not allege any extrinsic fraud committed by any of the parties. The RTC had jurisdiction over the original case for reversion and cancellation of patents and certificates of title.

Petitioners are not being deprived of their property without due process of law. Petitioners ultimately derive their rights over the subject lots from patents and original certificates of title obtained by and issued to spouses Gaspar. Since the patents and certificates of title of spouses Gaspar had been declared void due to fraud and misrepresentation and ordered cancelled, they had no right over the subject lots which they could have transferred to their immediate transferred to their respective transferees, including petitioners. Since their predecessors-in-interest had no right over the subject lots to transfer to petitioners, the latter cannot be deprived of a right, even if it involves property, which does not exist.



Also, the well-settled doctrine is that indefeasibility of a title does not attach to titles issued pursuant to patents that have been secured by fraud or misrepresentation inasmuch as the registration of a patent under the Torrens system is not a mode of acquiring ownership and does not by itself vest title; but it merely confirms the registrant's already existing one. The certificates of title registered in the names of petitioners not being indefeasible can be ordered cancelled.

The CA was correct in invoking the residual authority of the RTC. As authorized by Section 6, Rule 135 of the Rules, the RTC may issue all auxiliary writs, processes and other means necessary to carry its jurisdiction into effect, and if the procedure to be followed in the exercise of such jurisdiction is not specifically pointed out by law or by the Rules, any suitable process or mode of proceeding may be adopted which appears conformable to the spirit of the said law or Rule. It cannot be denied that the Challenged Order was issued by the RTC to execute its Decision of April 20, 1999, specifically ordering the reversion of the subject lots to the government.⁴¹

The case of Liu is binding and applicable in the instant case based on the salutary doctrine of stare decisis et non quieta movere which means "to adhere to precedents, and not to unsettle things which are established." In Chinese Young Men's Christian Association of the Philippine Islands v. Remington Steel Corp., 43 the Court explained the importance of the rule of stare decisis when it held:

The doctrine of *stare decisis* is one of policy grounded on the necessity for securing certainty and stability of judicial decisions, thus:

Time and again, the court has held that it is a very desirable and necessary judicial practice that when a court has laid down a principle of law as applicable to a certain state of facts, it will adhere to that principle and apply it to all future cases in which the facts are substantially the same. Stare decisis et non quieta movere. Stand by the decisions and disturb not what is settled. Stare decisis simply means that for the sake of certainty, a conclusion reached in one case should be applied to those that follow if the facts are substantially the same, even though the parties may be different. It proceeds from the first principle of justice that, absent any powerful countervailing considerations, like cases ought to be decided

Liu v. Republic, G.R. No. 231100 (Notice), January 15, 2020. Citations omitted.

⁴² Ty v. Banco Filipino Savings and Mortgage Bank, 689 Phil. 603, 613 (2012), citing Confederation of Sugar Producers Association, Inc. (CONFED) v. Department of Agrarian Reform, 548 Phil. 498, 534 (2017).

⁴³ 573 Phil. 320 (2008).

alike. Thus, where the same questions relating to the same event have been put forward by the parties similarly situated as in a previous case litigated and decided by a competent court, the rule of *stare decisis* is a bar to any attempt to relitigate the same issue.⁴⁴

To stress, the facts of the instant case and those of the *Liu* case are substantially the same. The RTC Branch 8 ordered the cancellation of the TCTs of herein petitioners and of Hsi Pin Liu, in its Order dated June 30, 2015 because their TCTs were all derived from OCT Nos. P-10221 and P-9923 issued in the names of Florencio and Leonora, respectively. To recall, in its Decision dated April 20, 1999, the RTC ordered the cancellation of the free patents and OCTs of the Spouses Gaspar by reason of fraud and misrepresentation attendant in their issuances and directed that the lots covered by the order of cancellation be reverted back to the government. Herein petitioners and Hsi Pin Liu, *et al.*, separately filed petitions for annulment of the RTC Order dated June 30, 2015 wherein both respectively alleged that they were not original parties in Civil Case No. 20,665-91, the court had not acquired jurisdiction over their person, and they were denied due process. The CA dismissed both petitions.

The Court had already declared in the *Liu* case that a petition for annulment of the RTC Order dated June 30, 2015 is unavailing because the assailed Order is not a judgment, final order, or resolution contemplated under Rule 47 of the Rules of Court but an issuance to carry out the execution of the RTC Decision dated April 20, 1999 which ordered the reversion of the subject lots to the government. Consequently, the Court applies the *Liu* ruling to the instant case. Once a case has been decided one way, any other case involving exactly the same point at issue, as in the present case, should be decided in the same manner.⁴⁷

WHEREFORE, the petition is **DENIED**. The Resolutions dated July 27, 2018 and April 30, 2019 of the Court of Appeals in CA- G.R. SP No. 08294-MIN are hereby **AFFIRMED**.



⁴⁴ Id. at 337, citing Ty v. Banco Filipino Savings and Mortgage Bank, supra note 42 at 614.

⁴⁵ Rollo, p. 38-A.

¹⁶ Id. at 223.

Ty v. Banco Filipino Savings and Mortgage Bank, supra note 42 at 614, citing MERALCO v. Lualhati, 539 Phil. 509, 524 (2006), and Commissioner of Internal Revenue v. Trustworthy Pawnshop, Inc., 522 Phil. 497, 506 (2006).

SO ORDERED.

HENRI JEAN PAUL B. INTING

Associate Justice

WE CONCUR:

ALEXANDER G. GESMUNDO

. Chief Justice Chairperson

ALFREDO BENJAMIN S. CAGUIOA

Associate Justice

SAMUEL H. GAERLAN

Associate Justice

JAPAR B. DIMAAMPAO

Associate Justice

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ALEXANDER G. GESMUNDO
Chief Justice

Chairperson