Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

SILICON PHILIPPINES, INC. (Formerly INTEL PHILIPPINES MANUFACTURING, INC.), Petitioner,	**G.R. No. 182737**
	Present:
- versus -	SERENO, *CJ,* Chairperson, LEONARDO-DE CASTRO, BERSAMIN, PERLAS-BERNABE and CAGUIOA, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: MAR 02 2016

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DECISION

SERENO, *CJ:*

Before us is a Petition for Review on Certiorari under Rule 45 of the Rules of Court assailing the Court of Tax Appeals (CTA) En Banc Decision[1] dated 18 January 2008 and Resolution[2] dated 30 April 2008 in CTA EB No. 298.

The CTA En Banc affirmed the CTA Second Division Decision[3] dated 5 February 2007 and Resolution[4] dated 29 June 2007 in CTA Case Nos. 6741, 6800 & 6841. That Decision denied the claim for tax refund or issuance of tax credit certificates corresponding to petitioner's excess/unutilized input value-added tax (VAT) for the 2[nd], 3[rd] and 4[th] quarters of taxable year 2001. The CTA En Banc Resolution denied petitioner's motion for reconsideration.

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[1] *Rollo*, pp. 13-21. The Decision issued by the CTA En Banc was penned by Presiding Justice Ernesto D. Acosta, with Associate Justices Juanito C. Castañeda, Jr., Lovell R. Bautista, Erlinda P. Uy, Caesar A. Casanova and Olga Palanca-Enriquez concurring.
[2] Id. at 42-45.
[3] Id. at 165-189. The Decision issued by the CTA Second Division was penned by Associate Justice Olga Palanca-Enriquez, with Associate Justices Juanito C. Castañeda, Jr. and Erlinda P. Uy concurring.
[4] CTA *rollo* (CTA Case No. 6741), pp. 417-418.

FACTS

Petitioner is a corporation engaged in the business of designing, developing, manufacturing and exporting integrated circuit components.[5] It is a preferred pioneer enterprise registered with the Board of Investments.[6] It is likewise registered with the Bureau of Internal Revenue (BIR) as a VAT taxpayer by virtue of its sale of goods and services[7] with a permit to print accounting documents like sales invoices and official receipts.[8]

On 24 July 2001, petitioner filed its 2nd Quarter VAT Return reporting the amount of ₱765,696,325.68 as its zero-rated sales.[9]

Its 3rd Quarter VAT Return filed on 23 October 2001 indicated zero-rated sales in the amount of ₱571,812,011.26.[10] This amount was increased to ₱678,418,432.83 in the Amended 3rd Quarter VAT Return filed on 29 October 2001.[11]

The 4th Quarter VAT Return filed on 15 January 2002 reported zero-rated sales in the amount of ₱1,000,052,659.89.[12] This amount remained unchanged in the Amended 4th Quarter VAT Return filed on 22 May 2002.[13]

Petitioner sought to recover the VAT it paid on imported capital goods for the 2nd quarter of 2001. On 16 October 2001, it filed with the One-Stop Shop Inter-Agency Tax Credit and Duty Drawback Center, Department of Finance, an application for a tax credit/refund in the amount of ₱9,038,279.56.[14]

On 4 September 2002, petitioner also filed for a tax credit/refund of the VAT it had paid on imported capital goods for the 3rd and 4th quarters of 2001 in the amounts of ₱1,420,813.04[15] and ₱14,582,023.62,[16] respectively.

Because of the continuous inaction by respondent on the administrative claims of petitioner for a tax credit/refund in the total amount of ₱25,041,116.22,[17] the latter filed separate petitions for review before the CTA.

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[5] *Rollo*, p. 13.
[6] Id. at 152.
[7] Id. at 150.
[8] Id. at 14.
[9] CTA Records (Vol. 9), Exhibit "E."
[10] Id. at Exhibit "H."
[11] Id. at Exhibit "I."
[12] *Rollo*, p. 157.
[13] CTA Records (Vol. 9), Exhibit "L."
[14] Id. at Exhibit "Q."
[15] Id. at Exhibit "R."
[16] Id. at Exhibit "S."
[17] ₱9,038,279.56 for the 2nd Quarter, plus ₱1,420,813.04 for the 3rd Quarter, plus ₱14,582,023.62 for the 4th Quarter, all of the year 2001.

CTA Case No. 6741 filed on 30 July 2003 sought to recover ₱9,038,279.56 for the 2nd quarter of 2001;[18] CTA Case No. 6800 filed on 20 October 2003, the amount of ₱1,420,813.04 for the 3rd quarter of 2001;[19] and CTA Case No. 6841 filed on 30 December 2003, ₱14,582,023.62 for the 4th quarter of 2001.[20]

The three cases were consolidated by the CTA Second Division in a Resolution dated 20 February 2004.[21] Trial on the merits ensued, and the case was submitted for decision on 23 August 2007.[22]

RULING OF THE CTA SECOND DIVISION

In a Decision[23] dated 5 February 2007, the CTA Second Division dismissed the petitions for lack of merit.

It ruled that pursuant to Section 112 of the National Internal Revenue Code (NIRC), the refund/tax credit of unutilized input VAT is allowed (a) when the excess input VAT is attributable to zero-rated or effectively zero-rated sales; and (b) when the excess input VAT is attributable to capital goods purchased by a VAT-registered person.[24]

In order to prove zero-rated export sales,[25] a VAT-registered person must present the following: (1) the sales invoice as proof of the sale of goods; (2) the export declaration or bill of lading/airway bill as proof of actual shipment of the goods from the Philippines to a foreign country; and (3) bank credit advice or certificate of remittance or any other document proving payment for the goods in acceptable foreign currency or its equivalent in goods and services.[26]

The CTA Second Division found that petitioner presented nothing more than a certificate of inward remittances for the entire year 2001, in

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[18] CTA *rollo* (CTA Case No. 6741), pp. 1-11.
[19] CTA *rollo* (CTA Case No. 6800), pp. 1-6.
[20] CTA *rollo* (CTA Case No. 6841), pp. 1-5.
[21] *Rollo*, p. 15.
[22] Id.
[23] Id. at 165-189; CTA Case Nos. 6741, 6800 and 6841.
[24] Id. at 178-179.
[25] Sec.106(A)(2)(a)(1) as enacted by R.A. 8424 reads:
SEC 106. Value-added Tax on Sale of Goods or Properties. —
(A) Rate and Base of Tax. — These shall be levied, assessed and collected on every sale, barter or exchange of goods or properties, a value-added tax equivalent to ten percent (10%) of the gross selling price or gross value in money of the goods or properties sold, bartered or exchanged, such tax to be paid by the seller or transferor.
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(2) The following sales by VAT-registered persons shall be subject to zero percent (0%) rate:
(a) Export Sales. — The term 'export sales' means:
(1) The sale and actual shipment of goods from the Philippines to a foreign country, irrespective of any shipping arrangement that may be agreed upon which may influence or determine the transfer of ownership of the goods so exported and paid for in acceptable foreign currency or its equivalent in goods or services, and accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP);
[26] *Rollo*, p. 180.

compliance with the third requirement only.[27] That being the case, petitioner's reported export sales in the total amount of ₱2,444,167,418.40[28] cannot qualify as VAT zero-rated sales.[29]

On the other hand, a taxpayer claiming a refund/tax credit of input VAT paid on purchased capital goods must prove all of the following: (1) that it is a VAT-registered entity; (2) that it paid input VAT on capital goods purchased; (3) that its input VAT payments on capital goods were duly supported by VAT invoices or official receipts; (4) that it did not offset or apply the claimed input VAT payments on capital goods against any output VAT liability; and (5) that the administrative and judicial claims for a refund were filed within the two-year prescriptive period.[30]

The CTA Second Division found that petitioner was able to prove the first and the fifth requisites for the pertinent quarters of the year 2001.[31]

However, petitioner was not able to prove the fourth requisite with regard to the claimed input VAT payments for the 3rd and the 4th quarters of 2001. The evidence purportedly showing that it had not offset or applied the claimed input VAT payment against any output VAT liability was denied admission as evidence for being a mere photocopy.[32]

Petitioner also failed to prove the second and the third requisite with regard to the claimed input VAT payment for the 2nd quarter of 2001. Specifically, it failed to prove that the purchases were capital goods.[33]

For purchases to fall under the definition of capital goods or properties, the following conditions must be present: (1) the goods or properties have an estimated useful life of more than one year; (2) they are treated as depreciable assets under Section 29(f) of Revenue Regulations No. 7-95; and (3) they are used directly or indirectly in the production or sale of taxable goods or services.[34]

The CTA Second Division perused the Summary List of Importations on Capital Goods for the 2nd quarter of 2001 presented by petitioner and found items therein that could not be considered as depreciable assets.[35] As to the rest of the items, petitioner failed to present the detailed general ledgers and audited financial statements to show that those goods were capitalized in the books of accounts and subjected to depreciation.[36]

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[27] Id.
[28] ₱765,696,325.68 as zero-rated sales for the 2nd Quarter, plus ₱678,418,432.83 as zero-rated sales for the 3rd Quarter, plus ₱1,000,052,659.89 as zero-rated sales for the 4th Quarter, all of the year 2001.
[29] *Rollo*, p. 181.
[30] Id. at 183.
[31] Id. at 183-184.
[32] Id. at 185.
[33] Id. at 186.
[34] Id. at 186-187.
[35] Id. at 187.
[36] Id. at 188.

Petitioner filed a Motion for Reconsideration, which was denied in the Resolution dated 29 June 2007.[37] It then filed before the CTA En Banc a petition for review challenging the CTA Second Division Decision and Resolution.

RULING OF THE CTA EN BANC

The CTA En Banc issued the assailed Decision[38] dated 18 January 2008 dismissing the petition for lack of merit.

It affirmed the finding of the CTA Second Division that petitioner had failed to prove its capital goods purchases for the 2nd quarter of the year 2001.[39] The CTA En Banc emphasized the evidentiary nature of a claim that a VAT-registered person made capital goods purchases.[40] It is necessary to ascertain the treatment of the purported capital goods as depreciable assets, which can only be determined through the examination of the detailed general ledgers and audited financial statements, including the person's income tax return.[41] In view of petitioner's lack of evidence on this point, the claim for the refund or the issuance of tax credit certificates must be denied.

Petitioner's Motion for Reconsideration was denied in the challenged Resolution dated 30 April 2008.[42]

ISSUES

Petitioner now comes before us raising the following issues for our consideration:

> I.
> [WHETHER] THE COURT OF TAX APPEALS ERRED IN DENYING [PETITIONER'S] CLAIM FOR REFUND OF ITS EXCESS / UNUTILIZED INPUT VAT DERIVED FROM IMPORTATION OF CAPITAL GOODS DUE TO ITS FAILURE TO PROVE THE EXISTENCE OF ZERO-RATED EXPORT SALES.
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> II.
> [WHETHER] THE COURT OF TAX APPEALS ERRED IN FINDING THAT [PETITIONER] FAILED TO COMPLY WITH THE REQUIREMENTS OF A VALID CLAIM FOR REFUND / TAX CREDIT OF INPUT VAT PAID ON ITS IMPORTATION OF CAPITAL GOODS.

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[37] CTA *rollo* (CTA Case No. 6741), pp. 417-418.
[38] *Rollo*, pp. 13-21; C.T.A. EB No. 298.
[39] Id. at 17.
[40] Id. at 18-19.
[41] Id. at 19-20.
[42] Id. at 42-45.

III.
[WHETHER] THE COURT OF TAX APPEALS ERRED IN RULING THAT [PETITIONER] FAILED TO PROVE THAT THE GOODS IMPORTED ARE CAPITAL GOODS

IV.
[WHETHER] THE INPUT VAT ON THE ALLEGED NON-CAPITAL GOODS ARE STILL REFUNDABLE BECAUSE THEY ARE ATTRIBUTABLE TO THE ZERO RATED SALES OF [PETITIONER, A 100% EXPORT ENTERPRISE][43]

In the Resolution dated 30 July 2008,[44] we required respondent to comment on the petition. The Comment dated 21 January 2009[45] was filed by the Office of the Solicitor General as counsel.

OUR RULING

The applicable provision of the NIRC, as amended, is Section 112,[46] which provides:

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[43] Id. at 56-57.
[44] Id. at 278.
[45] Id. at 302-317.
[46] As amended by Section 10 of R.A. 9337, Section 112 now reads:
SEC. 112. *Refunds or Tax Credits of Input Tax.* —
(A) *Zero-Rated or Effectively Zero-Rated Sales.* — Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales, except transitional input tax, to the extent that such input tax has not been applied against output tax: Provided, however, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (b) and Section 108(B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): Provided, further, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales: Provided, finally, That for a person making sales that are zero-rated under Section 108(B)(6), the input taxes shall be allocated ratably between his zero-rated and non-zero-rated sales.
(B) *Cancellation of VAT Registration.* — A person whose registration has been cancelled due to retirement from or cessation of business, or due to changes in or cessation of status under Section 106(C) of this Code may, within two (2) years from the date of cancellation, apply for the issuance of a tax credit certificate for any unused input tax which may be used in payment of his other internal revenue taxes.
(C) *Period within which Refund or Tax Credit of Input Taxes shall be Made.* — In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents in support of the application filed in accordance with Subsection (A) hereof.
In case of full or partial denial of the claim for tax refund or tax credit, or the failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.
(D) *Manner of Giving Refund.* — Refunds shall be made upon warrants drawn by the Commissioner or by his duly authorized representative without the necessity of being countersigned by the Chairman, Commission on Audit, the provisions of the Administrative Code of 1987 to the contrary notwithstanding: Provided, That refunds under this paragraph shall be subject to post audit by the Commission on Audit.

SEC 112. *Refunds or Tax Credits of Input Tax.* —

(A) *Zero-rated or Effectively Zero-rated Sales.* — **Any VAT-registered person, whose sales are zero-rated or effectively zero-rated may, within two (2) years after the close of the taxable quarter when the sales were made, apply for the issuance of a tax credit certificate or refund of creditable input tax due or paid attributable to such sales**, except transitional input tax, to the extent that such input tax has not been applied against output tax: Provided, however, That in the case of zero-rated sales under Section 106(A)(2)(a)(1), (2) and (B) and Section 108 (B)(1) and (2), the acceptable foreign currency exchange proceeds thereof had been duly accounted for in accordance with the rules and regulations of the Bangko Sentral ng Pilipinas (BSP): Provided, further, That where the taxpayer is engaged in zero-rated or effectively zero-rated sale and also in taxable or exempt sale of goods or properties or services, and the amount of creditable input tax due or paid cannot be directly and entirely attributed to any one of the transactions, it shall be allocated proportionately on the basis of the volume of sales.

(B) *Capital Goods.* — **A VAT-registered person may apply for the issuance of a tax credit certificate or refund of input taxes paid on capital goods imported or locally purchased**, to the extent that such input taxes have not been applied against output taxes. **The application may be made only within two (2) years after the close of the taxable quarter when the importation or purchase was made.**

(C) *Cancellation of VAT Registration.* — A person whose registration has been cancelled due to retirement from or cessation of business, or due to changes in or cessation of status under Section 106(C) of this Code may, within two (2) years from the date of cancellation, apply for the issuance of a tax credit certificate for any unused input tax which may be used in payment of his other internal revenue taxes.

(D) *Period within which Refund or Tax Credit of Input Taxes shall be Made.* — **In proper cases, the Commissioner shall grant a refund or issue the tax credit certificate for creditable input taxes within one hundred twenty (120) days from the date of submission of complete documents** in support of the application filed in accordance with [Subsections] (A) [and (B)] hereof.

In case of full or partial denial of the claim for tax refund or tax credit, or the **failure on the part of the Commissioner to act on the application within the period prescribed above, the taxpayer affected may, within thirty (30) days from the receipt of the decision denying the claim or after the expiration of the one hundred twenty day-period, appeal the decision or the unacted claim with the Court of Tax Appeals.**

(E) *Manner of Giving Refund.* — Refunds shall be made upon warrants drawn by the Commissioner or by his duly authorized representative without the necessity of being countersigned by the Chairman, Commission on Audit, the provisions of the Administrative Code of 1987 to the contrary notwithstanding: Provided, That refunds under this paragraph shall be subject to post audit by the Commission on Audit. (Emphases supplied)

Under the foregoing provision, the administrative claim of a VAT-registered person for the issuance by respondent of tax credit certificates or

the refund of input taxes paid on zero-rated sales or capital goods imported may be made within two years after the close of the taxable quarter when the sale or importation/purchase was made.

In the case of petitioner, its administrative claim for the 2nd quarter of the year 2001 was filed on 16 October 2001, well within the two-year period provided by law. The same is true with regard to the administrative claims for the 3rd and the 4th quarters of 2001, both of which were filed on 4 September 2002.

Upon the filing of an administrative claim, respondent is given a period of 120 days within which to (1) grant a refund or issue the tax credit certificate for creditable input taxes; or (2) make a full or partial denial of the claim for a tax refund or tax credit. Failure on the part of respondent to act on the application within the 120-day period shall be deemed a denial.

Note that the 120-day period begins to run from the date of submission of complete documents supporting the administrative claim. If there is no evidence showing that the taxpayer was required to submit[47] – or actually submitted – additional documents after the filing of the administrative claim, it is presumed that the complete documents accompanied the claim when it was filed.[48]

Considering that there is no evidence in this case showing that petitioner made later submissions of documents in support of its administrative claims, the 120-day period within which respondent is allowed to act on the claims shall be reckoned from 16 October 2001 and 4 September 2002.

Whether respondent rules in favor of or against the taxpayer – or does not act at all on the administrative claim – within the period of 120 days from the submission of complete documents, the taxpayer may resort to a judicial claim before the CTA.

Section 7 of Republic Act No. (R.A.) 1125 (An Act Creating the Court of Tax Appeals), as amended, provides:

> SECTION 7. *Jurisdiction.* — The CTA shall exercise:
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> a. **Exclusive appellate jurisdiction to review by appeal**, as herein provided:
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> 1. **Decisions of the Commissioner of Internal Revenue** in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under

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[47] *CIR v. Team Sual Corp.*, G.R. No. 205055, 18 July 2014, 730 SCRA 242.
[48] *CIR v. Aichi Forging Company of Asia, Inc.*, G.R. No. 183421, 22 October 2014; *Applied Food Ingredients Company, Inc. v. CIR*, G.R. No. 184266, 11 November 2013, 709 SCRA 164.

> the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;
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> 2. **Inaction by the Commissioner of Internal Revenue** in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relations thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, **where the National Internal Revenue Code provides a specific period of action, in which case the inaction shall be deemed a denial**; (Emphasis supplied)

The judicial claim shall be filed within a period of 30 days after the receipt of respondent's decision or ruling or after the expiration of the 120-day period, whichever is sooner.[49]

Aside from a specific exception to the mandatory and jurisdictional nature of the periods provided by the law,[50] any claim filed in a period less than or beyond the 120+30 days provided by the NIRC is outside the jurisdiction of the CTA.[51]

As shown by the table below, the judicial claims of petitioner were filed beyond the 120+30 day period:

Taxable Quarter of 2001	Administrative Claim Filed	End of the 120-day Period	End of the 30-day Period	Judicial Claim Filed	Number of Days Late
2nd	16 October 2001	13 February 2002	15 March 2002	30 July 2003	502 days
3rd	4 September 2002	2 January 2003	1 February 2003	20 October 2003	261 days
4th	4 September 2002	2 January 2003	1 February 2003	30 December 2003	332 days

The judicial claim for the 4th quarter of 2001, while filed within the period 10 December 2003 up to 6 October 2010, cannot find solace in BIR Ruling No. DA-489-03. The general interpretative rule allowed the premature filing of judicial claims by providing that the "taxpayer-claimant need not wait for the lapse of the 120-day period before it could seek judicial

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[49] Section 11 of R.A. 1125, as amended, provides:
SECTION 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* — Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.

[50] In *CIR v. San Roque Power Corporation* (G.R. Nos. 187485, 196113 & 197156, 12 February 2013, 690 SCRA 336), the Court applied the equitable principle of estoppel and ruled that judicial claims filed from the issuance of BIR Ruling No. DA-489-03 on 10 December 2003 up to its reversal in *CIR v. Aichi Forging Company of Asia, Inc.* (G.R. No. 184823, 646 SCRA 710) on 6 October 2010 need not wait for the lapse of the 120+30 day period.

[51] *CIR v. San Roque Power Corporation*, G.R. Nos. 187485, 196113 & 197156, 12 February 2013, 690 SCRA 336.

relief with the CTA by way of Petition for Review."[52] The rule certainly did not allow the filing of a judicial claim long after the expiration of the 120+30 day period.[53]

As things stood, the CTA had no jurisdiction to act upon, take cognizance of, and render judgment upon the petitions for review filed by petitioner. For having been rendered without jurisdiction, the decision of the CTA Second Division in this case – and consequently, the decision of the CTA En Banc – is a total nullity that creates no rights and produces no effect.[54]

Section 19 of R.A. 1125 provides that parties adversely affected by a decision or ruling of the CTA En Banc may file before us a verified petition for review on certiorari pursuant to Rule 45 of the 1997 Rules of Civil Procedure. In this case, the assailed CTA rulings are not decisions in contemplation of law[55] that can serve as the subject of this Court's exercise of its power of review.

Given the foregoing, there is no reason for this Court to rule upon the issues raised by petitioner in the instant petition.

WHEREFORE, this Court hereby **SETS ASIDE** the assailed Court of Tax Appeals En Banc Decision dated 18 January 2008 and Resolution dated 30 April 2008 in CTA EB No. 298; and the Court of Tax Appeals Second Division Decision dated 5 February 2007 and Resolution dated 29 June 2007 in CTA Case Nos. 6741, 6800 & 6841.

The judicial claims filed by petitioner with the Court of Tax Appeals for the refund of the input value-added tax paid on imported capital goods for the 2nd, 3rd and 4th quarters of 2001 are **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MARIA LOURDES P. A. SERENO
Chief Justice, Chairperson

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[52] Id. at 388.
[53] Id. at 389.
[54] *Calanza v. Paper Industries Corp. of the Philippines*, 604 Phil. 304 (2009).
[55] *Arevalo v. Benedicto*, 157 Phil. 175 (1974).

WE CONCUR:

TERESITA J. LEONARDO-DE CASTRO
Associate Justice

LUCAS P. BERSAMIN
Associate Justice

ESTELA M. PERLAS-BERNABE
Associate Justice

ALFREDO BENJAMIN S. CAGUIOA
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.

MARIA LOURDES P. A. SERENO
Chief Justice