



Republic of the Philippines  
Supreme Court  
Manila

SECOND DIVISION

**PEDRO J. AMARILLE,**  
Petitioner,

**G.R. No. 256022**

**Present:**

LEONEN, *Chairperson*,  
LAZARO-JAVIER,  
LOPEZ, M.,  
LOPEZ, J., and  
KHO, JR., *JJ.*

- versus -

**PEOPLE OF THE PHILIPPINES,**  
Respondent.

**Promulgated:**

**AUG 07 2023**

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**DECISION**

**LOPEZ, J., J.:**

This Court resolves the Petition for Review on *Certiorari*<sup>1</sup> under Rule 45 of the Rules of Court from the Decision<sup>2</sup> and the Resolution<sup>3</sup> of the Court of Appeals (CA), which affirmed with modification the Decision<sup>4</sup> of the Regional Trial Court, finding Pedro J. Amarille (*Pedro*) guilty of qualified theft.

The instant case stemmed from an Information charging Pedro with qualified theft, the accusatory portion of which reads:

<sup>1</sup> *Rollo*, pp. 13–21.  
<sup>2</sup> *Id.* at 82–93. The December 13, 2019 Decision in CA-G.R. CR No. 03080 was penned by Associate Justice Dorothy P. Montejo-Gonzaga, and concurred in by Associate Justices Pamela Ann Abella Maxino and Alfredo D. Ampuan of the Special Nineteenth Division, Court of Appeals, Cebu City.  
<sup>3</sup> *Id.* at 103–104. The November 23, 2020 Resolution in CA-G.R. CR No. 03080 was penned by Associate Justice Dorothy P. Montejo-Gonzaga, and concurred in by Associate Justices Pamela Ann Abella Maxino and Emily R. Aliño-Geluz of the Special Former Special Nineteenth Division, Court of Appeals, Cebu City.  
<sup>4</sup> *Id.* at 57–64. The December 19, 2016 Decision in Criminal Case No. 15822 was penned by Presiding Judge Jennifer Chavez-Marcos of Branch 2, Regional Trial Court, City of Tagbilaran, Bohol.

That on or about the 4<sup>th</sup> day of November 2011 and thereafter, in the Municipality of Maribojoc, Province of Bohol, Philippines and within the jurisdiction of this Honorable Court, the above-named accused, with intent to gain, did then and there willfully, unlawfully and feloniously take, steal and carry away Two Hundred (200) pieces of coconut fruits from the coconut plantation of the Heirs of Macario Jabines, without their consent, valued in the total amount of Two Thousand (PHP 2,000.00) pesos Philippine Currency, to the damage and prejudice in the said amount to be proven during the trial.

Acts committed contrary to the provisions of Art[icle] 310 of the Revised Penal Code, as amended.<sup>5</sup>

Upon arraignment, Pedro, duly assisted by counsel, pleaded not guilty to the offense charged. Pre-trial commenced, and thereafter, trial on the merits ensued.<sup>6</sup>

The subject of this case is a parcel of land situated at Pustan, Cabawan, Maribojoc, Bohol registered under the name of Macario Jabines (*Macario*) covered by Original Certificate of Title No. 25102.<sup>7</sup>

In the early morning of November 4, 2011, Pedro requested Daniel Albaran (*Daniel*) of Sitio Moto, Cabawan, Maribojoc, Bohol to climb the coconut trees planted on a property situated at Pustan, Cabawan, Maribojoc, Bohol.<sup>8</sup> Initially, Daniel hesitated because he knew that the land was the same land where he used to gather fruits for Hospicio Almonte (*Hospicio*), the caretaker of Macario.<sup>9</sup> Hospicio, prior to his demise, used to frequently hire Daniel to climb coconut trees on the said property. However, Daniel conceded after Pedro assured him that he would answer any complaint that might arise from the gathering of coconut fruits. On that day, he was able to climb 18 coconut trees and gathered 200 coconuts.<sup>10</sup>

On November 7, 2011, Noel M. Jabines, the son of Macario, received information that Pedro harvested the matured coconuts on his father's land. Subsequently, he informed his brothers about the incident and immediately reported it to the police station of Maribojoc and at the barangay hall of Cabawan.<sup>11</sup>

On November 9, 2011, a conference settlement was conducted at the Office of the Barangay Captain. During the hearing, Pedro admitted that he gathered coconut and made them into *copras*. However, he insisted that the land where the coconuts were planted was owned by his grandfather,

<sup>5</sup> *Id.* at 40.

<sup>6</sup> *Id.* at 58.

<sup>7</sup> *Id.* at 84.

<sup>8</sup> *Id.*

<sup>9</sup> *Id.* at 89.

<sup>10</sup> *Id.* at 84.

<sup>11</sup> *Id.*

Eufemio Amarille (*Eufemio*). At the end of the conference, the parties signed an agreement that Pedro would no longer harvest the coconuts and that the coconuts already turned into *copra* be deposited to the barangay hall. However, Pedro failed to comply with the agreement and instead sold the *copras*, the proceeds thereof were used for his personal consumption.<sup>12</sup>

In its Decision,<sup>13</sup> the RTC found Pedro guilty beyond reasonable doubt of qualified theft, the dispositive portion of which states:

WHEREFORE, PREMISES CONSIDERED, and as the court concludes that accused PEDRO AMARILLE is guilty beyond reasonable doubt of the crime of QUALIFIED THEFT, he is hereby sentenced to an indeterminate penalty of EIGHT YEARS AND ONE DAY OF *PRISION MAYOR* MEDIUM as minimum to FOURTEEN YEARS EIGHT MONTHS AND ONE DAY OF *RECLUSION TEMPORAL* MEDIUM as maximum pursuant to Art. 310 in relation to Articles 308 and 309 of the Revised Penal Code.

SO ORDERED.<sup>14</sup> (Emphasis in the original)

The RTC held that Macario was the owner of the subject land where the coconuts were gathered, as evinced by its certificate of title. While Pedro submitted a tax declaration, it covers an entirely different parcel of land from the land where the coconuts were gathered. Thus, the RTC concluded that Pedro, with intent to gain, gathered coconuts that belonged to another and that the taking was done without the consent of Macario's children.

Aggrieved, Pedro filed an appeal before the CA. The CA rendered a Decision<sup>15</sup> affirming the Decision of the RTC with modification, the dispositive portion of which reads:

WHEREFORE, the appeal is DENIED. The Decision [dated] [December 19,] 2016 of the Regional Trial Court (RTC), Branch 2 of Tagbilaran City in Criminal Case No. 15822 for Qualified Theft is hereby AFFIRMED with MODIFICATION that accused-appellant Pedro J. Amarille is hereby sentenced to an indeterminate penalty of two (2) years, four (4) months and one (1) day of *prision correccional* as minimum to six (6) years and one (1) day of *prision mayor* as maximum.

SO ORDERED.<sup>16</sup> (Emphasis in the original)

In affirming the Decision of the RTC, the CA held that Pedro knew from the start that the land where he gathered the coconuts was owned by Macario. Thus, he had the intention to take the coconuts without the consent

<sup>12</sup> *Id.* at 85.

<sup>13</sup> *Id.* at 57-64.

<sup>14</sup> *Id.* at 64.

<sup>15</sup> *Id.* at 82-93.

<sup>16</sup> *Id.* at 92.

of Macario. In computing for the penalty, the CA applied Article 309(3) of the Revised Penal Code.<sup>17</sup> Considering that the value of the coconuts is PHP 2,000.00, and the theft was qualified, then the penalty imposed was *prision mayor* in its minimum and medium periods.

Undeterred, Pedro filed a Motion for Reconsideration but the same was denied by the CA in a Resolution.<sup>18</sup>

Hence, the instant Petition.

### Issue

The core issue for this Court's resolution is whether Pedro J. Amarille is guilty beyond reasonable doubt of qualified theft.

### This Court's Ruling

The Petition is granted.

As a general rule, this Court's jurisdiction in a petition for review on *certiorari* under Rule 45 of the Rules of Court is limited to review of pure questions of law. Otherwise stated, a Rule 45 petition does not allow review of questions of fact because this Court is not a trier of facts.<sup>19</sup> Notably in the case at hand, the arguments advanced by Pedro to support his contention that his guilt was not proven beyond reasonable doubt are essentially questions of fact. However, these rules do admit exceptions. These were enumerated in *Medina v. Mayor Asistio, Jr.*,<sup>20</sup> as follows:

(1) When the conclusion is a finding grounded entirely on speculation, surmises or conjectures; (2) When the inference made is manifestly mistaken, absurd or impossible; (3) Where there is a grave abuse of discretion; (4) When the judgment is based on a misapprehension of facts; (5) When the findings of fact are conflicting; (6) When the Court of Appeals, in making its findings, went beyond the issues of the case and the same is contrary to the admissions of both appellant and appellee; (7) The findings of the Court of Appeals are contrary to those of the trial court; (8) When the findings of fact are conclusions without citation of specific evidence on which they are based; (9) When the facts set forth in the petition as well as in the petitioner's main and reply briefs are not disputed by the respondents; and (10) The finding of fact of the Court of

<sup>17</sup> The penalty of *prision correccional* in its minimum and medium periods, if the value of the property stolen is more than PHP 200 but does not exceed PHP 6,000.

<sup>18</sup> *Rollo*, pp. 103-104.

<sup>19</sup> *Ablaza v. People*, 840 Phil. 627, 640 (2018) [Per J. Del Castillo, First Division].

<sup>20</sup> 269 Phil. 225 (1990) [Per J. Bidin, Third Division].

Appeals is premised on the supposed absence of evidence and is contradicted by the evidence on record.<sup>21</sup> (Citations omitted)

The instant case falls under one of the exceptions. In the present case, the factual findings of the CA are premised on the absence of evidence and contradicted by the evidence on record. Thus, this Court reevaluates the findings of the CA because there is an indication that it overlooked, misunderstood, or misapplied the surrounding facts and circumstances of the case.

Article 308 of the Revised Penal Code defines theft as follows:

Art. 308. *Who are liable for theft.* – Theft is committed by any person who, with intent to gain but without violence against, or intimidation of persons nor force upon things, shall take personal property of another without the latter's consent.

The essential elements of theft are: (1) the taking of personal property; (2) the property belongs to another; (3) the taking away was done with intent of gain; (4) the taking away was done without the consent of the owner; and (5) the taking away is accomplished without violence or intimidation against person or force upon things.<sup>22</sup>

On the other hand, theft becomes qualified if attended by any of the circumstances enumerated under Article 310 of the Revised Penal Code, to wit:

Art. 310. *Qualified Theft.* – The crime of theft shall be punished by the penalties next higher by two degrees than those respectively specified in the next preceding article, if committed by a domestic servant, or with grave abuse of confidence, or if the property stolen is motor vehicle, mail matter or large cattle or consists of coconuts taken from the premises of a plantation, fish taken from a fishpond or fishery or if property is taken on the occasion of fire, earthquake, typhoon, volcanic eruption, or any other calamity, vehicular accident or civil disturbance.

Following the above provision, when coconuts are stolen while they are still in the tree or deposited on the ground within the premises of the plantation, the theft is qualified.<sup>23</sup> In the present case, not all elements of qualified theft are present. The prosecution failed to establish the intent to gain on the part of Pedro.

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<sup>21</sup> *Id.* at 232.

<sup>22</sup> *Miranda v. People*, 680 Phil. 126 (2012) [Per J. Villarama, Jr., First Division].

<sup>23</sup> *Empelis v. Intermediate Appellate Court*, 217 Phil. 377, 379 (1984) [Per J. Relova, First Division].

Conceptually, crimes are divided into those criminal acts which are *mala in se* and *mala prohibita*. The phrase *mala in se* means evil or wrong in itself while *mala prohibita* means wrong because they are prohibited. *Mala in se* require criminal intent on the part of the offender while in *mala prohibita*, intent is not necessary. Traditionally, *mala in se* refer to felonies in the Revised Penal Code.<sup>24</sup> Considering that qualified theft is punishable under Article 310 of the Revised Penal Code, it is classified as *malum in se*. Moreover, it is expressly stated that qualified theft is consummated if there is intent to gain on the part of the offender.

This intent to gain or *animus furandi* pertains to the intent to deprive another of their ownership or possession of personal property, apart from but concurrent with the general criminal intent which is an essential element of *dolo malus*.<sup>25</sup> This is presumed from the taking of personal property without the consent of the owner or lawful possessor thereof.<sup>26</sup> It is an internal act that can be established through the overt acts of the offender. Actual gain is irrelevant as the important consideration is the intent to gain.

Correlatively, this Court explained in *Valenzuela v. People*<sup>27</sup> the rationale of *mens rea* and *actus reus*, to wit:

The long-standing Latin maxim "*actus non facit reum, nisi mens sit rea*" supplies an important characteristic of a crime, that "ordinarily, evil intent must unite with an unlawful act for there to be a crime," and accordingly, there can be no crime when the criminal mind is wanting. Accepted in this jurisdiction as material in crimes *mala in se*, *mens rea* has been defined before as "a guilty mind, a guilty or wrongful purpose or criminal intent," and "essential for criminal liability." It follows that the statutory definition of our *mala in se* crimes must be able to supply what the *mens rea* of the crime is, and indeed the U.S. Supreme Court has comfortably held that "a criminal law that contains no *mens rea* requirement infringes on constitutionally protected rights. The criminal statute must also provide for the overt acts that constitute the crime. For a crime to exist in our legal law, it is not enough that *mens rea* be shown; there must also be an *actus reus*."

It is from the *actus reus* and the *mens rea*, as they find expression in the criminal statute, that the felony is produced. As a postulate in the craftsmanship of constitutionally sound laws, it is extremely preferable that the language of the law expressly provide[s] when the felony is produced. Without such provision, disputes would inevitably ensue on the elemental question [of] whether or not a crime was committed, thereby presaging the undesirable and legally dubious set-up under which the judiciary is assigned the legislative role of defining crimes. Fortunately, our Revised Penal Code does not suffer from such infirmity. From the statutory definition of any felony, a decisive passage or term is embedded which attests when the felony is produced by the acts of execution. For

<sup>24</sup> *People v. Quijada*, 328 Phil. 505, 575 (1996) [Per J. Davide, Jr., *En Banc*].

<sup>25</sup> *Gaviola v. People*, 516 Phil. 228, 237 (2006) [Per J. Callejo, Sr., First Division].

<sup>26</sup> *Id.* at 238.

<sup>27</sup> 552 Phil. 381 (2007) [Per J. Tinga, *En Banc*].

example, the statutory definition of murder or homicide expressly uses the phrase “shall kill another,” thus making it clear that the felony is produced by the death of the victim, and conversely, it is not produced if the victim survives.<sup>28</sup> (Citations omitted)

Essentially, *mens rea* has been defined as *a guilty mind, a guilty or wrongful purpose, or criminal intent*. The mental element in *mens rea* must be correlated to the specific *actus reus* component to which the mental element attaches. Thus, criminal intent must unite with an unlawful act for a crime to exist.<sup>29</sup>

In this case, Pedro presented Tax Declaration No. 2008-32-0008-00050<sup>30</sup> registered under the name of Eufemio. He merely relied on the metes and bounds of the land as indicated in the tax declaration. Thus, Pedro could not be faulted for asserting his ownership over the subject land. Indeed, he believed in good faith that the property indicated in the tax declaration was the same property subject of the case. Although as a rule, tax declarations are not conclusive evidence of ownership, they are proof that the holder has a claim of title over the property and serve as a sufficient basis for inferring possession.<sup>31</sup>

Records also showed that Pedro had been tilling the subject land since 1986; thus, his act of gathering coconuts on the subject land was based on his honest belief that he owned the land where the coconut trees were planted.

In *Igdalino v. People*,<sup>32</sup> this Court acquitted the accused from the charge of qualified theft based on reasonable doubt:

*Gaviola v. People* explains:

In *Black v. State*, the State Supreme Court of Alabama ruled that **the open and notorious taking, without any attempt at concealment or denial, but an avowal of the taking, raises a strong presumption that there is no *animus furandi*. But, if the claim is dishonest, a mere pretense, taking the property of another will not protect the taker:**

x x x “In all cases where one in **good faith** takes another’s property under claim of title in himself [or herself], he [or she] is exempt from the charge of larceny, **however puerile or mistaken the claim may in fact be**. And the same is true where the taking is on behalf of

<sup>28</sup> *Id.* at 395–396.

<sup>29</sup> J. Lazaro-Javier, Concurring Opinion in *Acharon v. People*, G.R. No. 224946, November 9, 2021 [Per J. Caguioa, *En Banc*].

<sup>30</sup> *Rollo*, p. 90.

<sup>31</sup> *Republic v. Metro Index Realty and Development Corporation*, 690 Phil. 31 (2012) [Per J. Reyes, Second Division].

<sup>32</sup> 836 Phil. 1178 (2018) [Per J. Tijam, First Division]

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another, believed to be the true owner. Still, **if the claim is dishonest, a mere pretense**, it will not protect the taker.”

The gist of the offense is the intent to deprive another of his [or her] property in a chattel, either for gain or out of wantonness or malice to deprive another of his [or her] right in the thing taken. This cannot be where the taker honestly believes the property is his [or her] own or that of another, and that he [or she] has a right to take possession of it for himself or for another, for the protection of the latter.

In *Charles v. State*, the State Supreme Court of Florida ruled that the belief of the accused of his [or her] ownership over the property must be honest and in good faith and not a mere sham or pretense[.]

Clearly, jurisprudence has carved out an instance when the act of taking of personal property defeats the presumption that there is intent to steal - when the taking is open and notorious, under an honest and in good faith belief of the accused of his [or her] ownership over the property.

In the instant case, the un rebutted testimonial evidence for the defense shows that the Igdalinos had been cultivating and harvesting the fruits of the coconut trees from the plantation since the time of their predecessor, Narciso. Narciso, in turn, had been cultivating and harvesting said coconut trees from the same plantation since Rosita was still a child. The harvesting of the coconuts [was] made by the Igdalinos openly and notoriously, as testified to by the other barangay residents.<sup>33</sup> (Citations omitted, emphasis in the original)

In the case at bar, evidence shows that Pedro gathered the coconuts under a bona fide belief that he owns the land where the coconuts were planted. Pedro asserted that he was the owner of the land when he told Daniel to climb the coconut trees. Daniel testified that Pedro approached him to climb the coconut trees because Pedro claimed that he was the owner of the land.<sup>34</sup> This was based on his honest belief, as he held a tax declaration and has been tilling the land for a long period of time. Thus, Pedro could not be said to have taken property belonging to another.

Likewise, in the case of *Diong-an v. Court of Appeals*,<sup>35</sup> this Court acquitted the petitioners based on their knowledge that their employer owned the land:

Petitioners Diong-an and Lapuje were mere laborers working for Anastacio Baldero. It is clear from the records that they were only acting for Baldero and not in their own personal capacities. They were not claiming the coconuts for themselves and the proceeds from any sales would not accrue to them. They would be paid by Baldero with his own money and not necessarily from the sale of the harvested nuts. It is

<sup>33</sup> *Id.* at 1186-1187.

<sup>34</sup> *Rollo*, pp. 89-90.

<sup>35</sup> 222 Phil. 357 (1985) [Per J. Gutierrez, Jr., First Division].



difficult to reconcile criminal intent to steal with the facts of the case. And it is harder still to explain why two laborers acting under instructions from one who claims to be the owner of the land should be convicted of qualified theft while the instigator of the act should not even be prosecuted.

In convicting the petitioners, the trial court relied heavily on their alleged knowledge of Bation's ownership over the coconut land.

Knowledge refers to a mental state of awareness about a fact. Since the court cannot enter the mind of an accused and state with certainty what is contained therein, it should be careful in deducing knowledge from the overt acts of that person. Given two equally plausible states of cognition or mental awareness, the court should choose the one which sustains the constitutional presumption of innocence.

The petitioners' knowledge that their employer Baldero no longer owned the land when they harvested the coconuts may be drawn from the facts. However, the same facts can also support the conclusion that what the petitioners knew was a dispute over the ownership of the land, not that their employer no longer owned it.<sup>36</sup>

In a similar vein, Pedro harvested the coconuts based on his knowledge that the subject land where the coconuts were gathered was owned by his late grandfather. Furthermore, Pedro's act of selling the *copras*, appropriating its proceeds for his own benefit, and giving assurance that he would answer any complaint that might arise from the gathering of coconuts, was actually consistent with his claim of ownership.

In *People v. Luna*,<sup>37</sup> this Court explained the right of the accused to be presumed innocent in a criminal case:

The cornerstone of all criminal prosecutions is the right of the accused to be presumed innocent. By this presumption, the Constitution places the *onus probandi* on the prosecution to prove the guilt of the accused on the strength of its own evidence, not on the weakness of the defense. Hence, the accused need not offer evidence on his behalf and may rely on the presumption entirely, should the prosecution fail to overcome its burden of proof.

In this respect, the presumption of innocence is overturned if and only if the prosecution has successfully discharged its duty, that is, proving the guilt of the accused beyond reasonable doubt—to prove each and every element of the crime charged in the information as to warrant a finding of guilt for that crime or for any other crime necessarily included therein. To be sure, the concept of moral certainty is subjective. What remains certain, however, is that the overriding consideration is not whether the court doubts the innocence of the accused but whether it entertains reasonable doubt as to his guilt.<sup>38</sup> (Citations omitted)

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<sup>36</sup> *Id.* at 363.

<sup>37</sup> 828 Phil. 671 (2018) [Per J. Caguioa, Second Division].

<sup>38</sup> *Id.* at 696

In a similar vein, Pedro is presumed innocent until his guilt is proven beyond reasonable doubt. The presumption of innocence of an accused in a criminal case is “a basic constitutional principle, fleshed out by procedural rules which place on the prosecution the burden of proving that an accused is guilty of the offense charged by proof beyond reasonable doubt.”<sup>39</sup> “Where there is reasonable doubt, the accused must be acquitted even though their innocence may not have been established.”<sup>40</sup> Verily, the burden is on the prosecution to prove the existence of each element of a crime and unless it discharges that burden, the accused need not even offer evidence on their behalf, and they would be entitled to an acquittal. Hence, the burden is on the prosecution to prove the guilt of an accused beyond reasonable doubt, not on the accused to prove their innocence.<sup>41</sup> In this case, the prosecution’s evidence failed to overcome the presumption of innocence, and thus, Pedro is entitled to an acquittal.

Nonetheless, we agree with the findings of the RTC that the subject land where the coconut trees were planted is owned by Macario. As the evidence showed that Macario was indeed the owner of the land, it is proper that Pedro pay the amount of the proceeds from the sale of the coconuts which were turned into *copras*, to the heirs of Macario based on *solutio indebiti*. The principle of *solutio indebiti* states that no one shall enrich themselves unjustly at the expense of another. Correlatively, the principle of unjust enrichment “contemplates payment when there is no duty to pay, and the person who receives the payment has no right to receive it.”<sup>42</sup> Here, Pedro unjustly benefited from the sale of the coconuts when he received proceeds from the sale of the coconuts at the expense of the heirs of Macario. Thus, Pedro must deliver the money he had received to the heirs of Macario.

Finally, since the obligation of Pedro arose from a quasi-contract, then it is only necessary to impose an interest at the rate of 6% per annum on the amount of the proceeds to be refunded by Pedro to the heirs of Macario reckoned from the date of the finality of this Decision until fully paid.<sup>43</sup> The same is also in consonance with this Court’s ruling in *Nacar v. Gallery Frames*.<sup>44</sup>

All told, there exists a compelling reason to reverse the ruling of the RTC that was affirmed by the CA, finding Pedro guilty beyond reasonable doubt of qualified theft. Based on the evidence on record, the prosecution failed to discharge its burden of proving beyond reasonable doubt that Pedro had the intent to gain in gathering the coconut fruits in the subject land.

<sup>39</sup> *People v. Ansano*, 891 Phil. 360, 366 (2020) [Per J. Caguioa, First Division]. (Citation omitted)

<sup>40</sup> *People v. Maraorao*, 688 Phil. 458, 467 (2012) [Per J. Villarama Jr., First Division].

<sup>41</sup> *Id.*

<sup>42</sup> *Puyat v. Zabarte*, 405 Phil. 413, 431 (2001) [Per J. Panganiban, Third Division].

<sup>43</sup> *Siga-an v. Villanueva*, 596 Phil. 760, 776 (2009) [Per J. Chico-Nazario, Third Division].

<sup>44</sup> 716 Phil. 267 (2013) [Per J. Peralta, *En Banc*].

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**ACCORDINGLY**, the Petition is **GRANTED**. The Decision dated December 13, 2019 and Resolution dated November 23, 2020 of the Court of Appeals in CA-G.R. CR No. 03080 are hereby **REVERSED**. Petitioner Pedro J. Amarille is hereby **ACQUITTED** of qualified theft. He is **ORDERED** to **PAY** the heirs of Macario Jabines the amount of the proceeds from the sale of the coconuts.

The amount of the proceeds shall earn interest at the rate of 6% per annum from the date of the finality of this Decision until fully paid.


Let entry of judgment be issued immediately.

**SO ORDERED.**

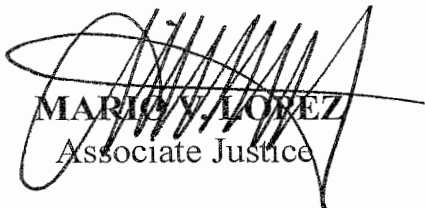
  
**JHOSEP Y. LOPEZ**  
Associate Justice

**WE CONCUR:**

*Su concurring opinion*

  
**MARVIC M.V.F. LEONEN**  
Senior Associate Justice


  
**AMY C. LAZARO-JAVIER**  
Associate Justice

  
**MARICEL Y. LOPEZ**  
Associate Justice

  
**ANTONIO T. KHO, JR.**  
Associate Justice

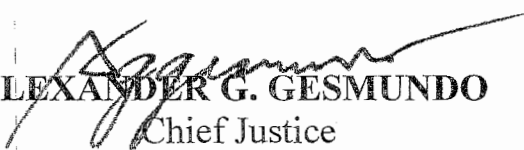
**ATTESTATION**

I attest 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.

  
**MARVIC M.V.F. LEONEN**  
Senior Associate Justice  
Chairperson, Second Division

**CERTIFICATION**

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, 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

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