

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

SERVICE RESOURCES, INC., CTA *EB* NO. 2719
Petitioner, (*CTA AC* No. 243)

Present:

-versus-

DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

PASIG CITY REPRESENTED BY
HON. ROBERT EUSEBIO, CITY
MAYOR and MARITA A. CALAJE,
OIC CITY TREASURER,

Promulgated:

APR 23 2024

Respondent.

[Signature]
11:40 am

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court *En Banc* is a *Petition for Review* (“*Petition*”), filed on December 13, 2022,¹ with respondent’s *Comment/Opposition (To the Petition for Review)* filed on February 13, 2023.²

¹ *Rollo*, pp. 5-403.

² *Id.* at 411-418.

The Parties

Petitioner Service Resources, Inc. is a domestic corporation registered with the Securities and Exchange Commission (“SEC”) to engage in local manpower outsourcing. Its principal office is located at 1st Street corner Phil-Am Street, Kapitolyo, Pasig City, Metro Manila.³

Respondent Pasig City is a local government unit represented by its then City Mayor, Hon. Roberto Eusebio and Officer-in-Charge (“OIC”) City Treasurer, Marita A. Calaje. He holds office at Pasig City Hall, Pasig City.⁴

The Facts

In the Petition, petitioner alleged the following facts:⁵

“3. Petitioner is an independent contractor registered with the Department of Labor and Employment (‘DOLE’) with DOLE Registration No. NCR-PPO-7491-091411-207. It maintains a principal office in Pasig City (‘Pasig Office’) and branch offices in Calamba City, Laguna (‘Calamba Branch’), Sta. Rosa City, Laguna (‘Sta. Rosa Branch’), General Trias, Cavite (‘General Trias Branch’), and Clark Field, Pampanga (‘Clark Branch’). Prior to January 2009, Petitioner’s principal office was located in Makati City.

4. Through its principal and branch offices, Petitioner provides personnel management services to client firms throughout the country for an agreed service fee.

5. Petitioner bills its clients on a semi-monthly basis, which billings include the wages of deployed personnel, their mandated socialized benefits and the administration fees for its services. For services rendered in Metro Manila, billings and collections are made by its Pasig Office. For services rendered outside Metro Manila, billings and collections are made by the respective branch offices that rendered the service

6. For the years 2009 up to 2011, Petitioner’s Pasig Office was assessed and had paid the following business taxes to the Pasig City Government:

2009			
	Date of Payment	Official Receipt No.	Business Tax
1 st Quarter	19-Jan-09	5093284	Php4,671.64
2 nd Quarter	20-Apr-09	5333597	1,351.17
2 nd Quarter adjustment	20-Jul-09	5541700	7,814.56
3 rd Quarter	20-Jul-09	5542551	10,237.01

³ See The Parties, *id.* at 7.

⁴ *Id.*

⁵ *Id.* at 7-15.

4 th Quarter	17-Oct-09	5745876	13,592.14
Total – 2009			Php37,666.52

2010			
2010 Annual business tax	19-Jan-10	5944829	Php158,621.48
2010 Annual business tax adjustment	26-May-10	6057586	76,565.20
Total – 2010			Php235,186.68

2011			
2011 Annual business tax	18-Jan-11	6671630	Php265,429.12
Total -2011			Php265,429.12
Grand total (2009, 2010, 2011)			Php538,282.32

7. Based on Petitioner's records, the business taxes it paid to the Pasig City Government in 2009, 2010, and 2011 were higher than what were due. Petitioner's gross receipts, taxes due, actual payments and over-payments, are as follows:

Year	Gross Receipts (Pasig Office)	Business Tax Due (0.70% of Gross Receipts)	Business Tax Actually Paid	Over-Payment
2009	2,027,850.81	14,194.96	37,666.52	23,471.56
2010	2,366,312.41	16,564.19	235,186.68	218,622.49
2011	3,853,267.93	26,972.88	265,429.12	238,456.24
Total	8,247,431.15	57,732.02	538,282.32	480,550.30

8. On 22 August 2011, Respondent issued a *Letter of Authority* dated 22 August 2011 ("*Letter of Authority*") authorizing the examination of Petitioner's books of accounts and other pertinent records. The *Letter of Authority* stated that the period of examination covers "**the period from January 1, 2008 to present and prior unexamined years.**"

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10. On 24 February 2012, Petitioner received the *1st Notice of Assessment* dated 22 February 2012 ("*First Notice*"), issued by Respondent City Treasurer, alleging that there was an under-declaration of gross sales for the period 2008, 2009 and 2010 in the amounts of Php203,288,434.75, Php329,554,760.00 and Php472,800,412.66, respectively.

11. As a result of the alleged under-declaration, the *First Notice* assessed Petitioner deficiency business taxes for the years 2009, 2010 and 2011 in the total amount of Php9,493,376.90. The assessment for alleged deficiency business tax was based on Petitioner's **gross national revenues** reported in its audited financial statements.

12. On 1 March 2012, Petitioner protested the *First Notice* via a letter dated 28 February 2012 arguing that: (1) business taxes should be based on gross receipts and not gross revenues pursuant to Section 131 of

the Local Government Code ('LGC'); (2) the assessments covered revenues not attributable to the Pasig Office; and (3) the assessments were oppressive since the alleged deficiency business tax amounted to 50% of Petitioner's combined corporate profit for the periods in question.

13. On 15 June 2012, Petitioner received the *2nd Notice of Assessment* dated 1 June 2012 ("*Second Notice*"), issued by the Respondent City Treasurer which effectively denied Petitioner's protest letter dated 28 February 2012. Interestingly, Petitioner was even assessed a higher amount in the *Second Notice* for an alleged deficiency business tax of Php9,573,969.50.

14. Under the *Second Notice*, Respondent alleged that Petitioner under-declared its gross sales by Php203,288,434.75, Php290,150,040.00, and Php480,533,117.66 in 2008, 2009 and 2010, respectively. Again, the alleged under declaration was derived from Petitioner's **gross national revenues** reflected in its audited financial statements for years 2008, 2009 and 2010.

15. On 21 June 2012, Petitioner wrote a letter dated 18 June 2012 to the Respondent City Treasurer reiterating its objections to the assessments and called Respondent's attention to its overpayment of business taxes in 2009, 2010 and 2011.

16. Aggrieved by Respondent's assessments in the *First Notice* and denial of its protest via the *Second Notice* (collectively, the 'Assessments'), on 10 July 2012 before the Regional Trial Court of Pasig City ('RTC Pasig') questioning the business tax assessments. The *Petition* was raffled to Branch 265 of RTC Pasig.

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24. On 25 June 2020, Petitioner received a copy of the RTC Pasig's *Decision* dated 1 April 2020 denying the *Petition* not on the merits of the case but for lack of jurisdiction. The dispositive portion of which reads:

'WHEREFORE, the instant *Petition* is DENIED for lack of jurisdiction and lack of cause of action.'

25. Petitioner timely moved for reconsideration of the RTC Pasig's *Decision* but this was subsequently denied by the RTC Pasig in its *Order* dated 14 August 2020.

26. Thus, on 9 October 2020, Petitioner filed the *CTA Division Petition* invoking the appellate jurisdiction of the Honorable Court, which petition was lodged with the Second Division.

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28. On 3 June 2022, the Second Division promulgated the *Assailed Decision* dated 3 June 2022 denying the CTA Division *Petition*. The dispositive portion states:

'WHEREFORE, in view of the foregoing, the instant *Petition for Review* filed by petitioner Service Resources, Inc. on 09 October 2020 is hereby DENIED for lack of merit.'

29. The Second Division ruled that the *First Notice* had attained finality and that there is no need to tackle the other arguments raised by Petitioner. On 21 June 2022, Petitioner filed a *Motion for Reconsideration* of even date, which the Second Division denied in the *Assailed Resolution*.”

On December 13, 2022, petitioner filed the instant Petition before the Court *En Banc*.

The Court *En Banc* then issued a Resolution, dated January 30, 2023, requiring respondent to file its Comment to the Petition within 10 days from notice.⁶ On February 13, 2023, respondent filed its Comment/Opposition (to the Petition for Review) (“Comment”).⁷

On March 30, 2023, this Court *En Banc* issued a Resolution submitting the instant case for Decision.⁸

Hence, this Decision.

*The Assigned Errors*⁹

The Petition raised the following issues for resolution by the Court *En Banc*:

1. Whether or not petitioner timely filed its appeal with the Court of competent jurisdiction; and
2. Whether or not respondent’s assessments are valid.

Arguments of the Parties

Petitioner presents the following arguments:¹⁰

1. Petitioner timely filed its appeal with the Court of competent jurisdiction in accordance with *Section 195 of the Local Government Code (“LGC”)*. The law grants the taxpayer the option to appeal the inaction of the local treasurer or await the latter’s action on the protest. Petitioner timely filed its judicial appeal within 30 days from receipt of the *Second Notice*, which is deemed the denial of the protest against the *First Notice*; and ✓

⁶ *Id.* at 405-406.

⁷ *Id.* at. 411-418.

⁸ *Id.* at 419-421.

⁹ See Issues, *id.* at 15.

¹⁰ *Id.* at 15-48.

2. The assessments are null and void on the following grounds: a) the assessments violate *Section 171 of the LGC and Article 195 (C)* of its implementing rules and regulations. The assessments violate the one-year examination rule. The assessments were arbitrarily issued without examination of books of accounts and other pertinent records of the petitioner's Pasig Office; b) the assessments for the period from January 1, 2009 until 2021 are without any legal or factual basis. The assessments cover revenues derived by petitioner's branch offices outside Pasig City. Respondent had no authority to impose business tax on reimbursements by clients for salaries and benefits advanced to deployed workers; and c) the assessments violate the fundamental law and principles on double and local taxation. The assessments violate the prohibition against double taxation. The business tax assessments are unjust, excessive, oppressive and confiscatory.

On the other hand, respondent posited the following counter-arguments in its Comment:¹¹

1. The grounds and arguments advanced by petitioner are mere rehash and reiterations of the grounds and arguments it presented before the Court in Division and the Regional Trial Court ("RTC") of Pasig, both of which had already authoritatively and correctly passed upon the same. Hence, the instant Petition is merely pro-forma and does not even deserve the scantest consideration by the Court *En Banc*;
2. No amount of pretensions by petitioner can change the fact that its protest on the *First Notice* became conclusive and unappealable on 30 May 2012 for its failure to file a timely protest thereto; and
3. The assessments are valid and lawful, and based on available records.

The Ruling of the Court En Banc

The Petition is denied for lack of merit.

The arguments alleged in the Petition have already been adequately and judiciously passed upon by the Court in Division in the Assailed Decision, dated June 3, 2022, and Assailed Resolution, dated November 2, 2022. The Petition posits no cogent reason for the Court *En Banc* to reverse, modify, or revisit the dispositions made by the Court in Division of the present case. On this note alone, the Petition deserves scant consideration. This Court *En Banc* thus has no other recourse but to deny the same. But to finally resolve any doubt existing in the mind of petitioner, we shall tackle once again these same issues. ¶

¹¹ *Id.* at 411-416.

*The Court En Banc has jurisdiction
over the present Petition.*

Jurisdiction by the Court *En Banc* is shown under *Section 2 (a) (2), Rule 4 of the Revised Rules of the Court of Tax Appeals (“RRCTA”)*, to wit:

“SEC. 2. *Cases within the jurisdiction of the Court en banc.* — The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over:

(1) Cases arising from administrative agencies — Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture;

(2) Local tax cases decided by the Regional Trial Courts in the exercise of their original jurisdiction;”

As clearly provided above, this Court has exclusive appellate jurisdiction over decisions or resolutions by the Court in Division in the exercise of its exclusive appellate jurisdiction over local tax cases decided by the RTCs in the exercise of their original jurisdiction. Here, petitioner is appealing the Assailed Resolution and Assailed Decision promulgated by the Court in Division which agreed with RTC-Pasig’s Decision, dated April 1, 2020, and Order, dated August 14, 2020, which found that the local business tax (“LBT”) assessments issued against petitioner have already become final and executory for failure to timely file an action before RTC-Pasig. Both the Assailed Resolution and Assailed Decisions are decisions or resolutions of the Court in Division in the exercise of its exclusive appellate jurisdiction over a local tax case decided by the RTC in the exercise of its original jurisdiction. Accordingly, the Court *En Banc* has exclusive appellate jurisdiction over such Assailed Resolution and Assailed Decision subject of the instant Petition.

The question that should now be determined is whether petitioner timely filed the instant Petition.

Petitioner received the Assailed Resolution on 14 November 2022.¹² *Rule 8, Section 3(b) of the RRCTA* provides:

A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful

¹² Assailed Resolution, *id.* at 73.

fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.

Accordingly, petitioner had 15 days from November 14, 2022, or until November 29, 2022, within which to file a Petition for Review before the Court *En Banc*. Petitioner filed a Motion for Extension of Time (to File Petition for Review) on November 29, 2022, requesting for a 15-day extension to file a Petition for Review.¹³ In a Resolution, dated December 7, 2022, the said Motion was granted by this Court *En Banc*,¹⁴ giving petitioner until December 14, 2022 within which to file its Petition. Thus, when the instant Petition was filed on December 13, 2022, the Court *En Banc* properly assumed jurisdiction over the instant case.

*Petitioner failed to timely
elevate the LBT assessment
before the RTC-Pasig.*

Petitioner's main contention is that *Section 195 of the LGC* should be interpreted to mean that the taxpayer has the option of appealing within 30 days from either: (1) the receipt of the denial of its protest (whether the same was issued within the 60-day period to decide or not); or, (2) the lapse of the 60-day period within which the local treasurer may decide the protest. Petitioner is misplaced.

In *China Banking Corporation v. City Treasurer of Manila*,¹⁵ the Supreme Court confirmed that under *Section 195 of the LGC*, when the City Treasurer fails to decide on a protest filed by a taxpayer within the sixty (60) days from the filing of such protest, such inaction is deemed a denial. In said case, China Banking Corporation filed a protest against the LBT assessment issued against it by the City Treasurer of Manila on January 15, 2007. Following such, the Supreme Court agreed with the findings of the Court *En Banc* and ruled that the City Treasurer of Manila had 60 days or until March 16, 2007 within which to decide such protest. As the City Treasurer of Manila did not act on the protest, the protest was deemed denied due to inaction. China Banking Corporation thus had 30 days from the City Treasurer's last day to decide, or until April 16, 2007 (since 15 April 2007 was a Sunday), within which to file an action before the proper RTC. As China Banking Corporation only instituted its action before the RTC of Manila on April 17, 2007, the LBT assessment issued against it became final and unappealable. The High Court ruled, as follows: ♡

¹³ *Id.* at 1-3

¹⁴ *Id.* at 4.

¹⁵ G.R. No. 204117, July 1, 2015.

“The Court, however, is of the view that the period within which the City Treasurer must act on the protest, and the consequent period to appeal a *'denial due to inaction,'* should be reckoned from January 15, 2007, the date CBC filed its protest, and not March 27, 2007. Consequently, *the Court finds that the CTA En Banc did not err in ruling that CBC had lost its right to challenge the City Treasurer's 'denial due to inaction.'* On this matter, Section 195 of the LGC is clear:

SECTION 195. Protest of Assessment. -When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice canceling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60)-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

Time and again, it has been held that *the perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case. At the risk of being repetitious, the Court declares that the right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law.*”

(Emphasis, Ours)

Recently, this Court *En Banc*, in the case of *Public Safety Mutual Benefit Fund, Inc., represented by its President Mario A. Avenido v. Rosette F. Laquian, Acting City Treasurer, San Juan City*,¹⁶ ruled that a taxpayer is duty-bound to elevate a “denial due to inaction” to a court of competent jurisdiction, on pain of the assessment becoming final and unappealable, to wit:

“[I]t is evident that under Section 195 of the LGC, *the failure of the local treasurer to act on the taxpayer's protest within the 60-day period is tantamount to a 'denial due to inaction.'* The taxpayer is mandated to elevate the said *'denial due to inaction'* to a court of competent jurisdiction, within a period of thirty (30) days reckoned from the lapse of the 60-day period. It bears stressing that the perfection of appeal

¹⁶ CTA EB No. 2198 (CTA AC No. 214), January 15, 2021. Note that the Petition for Review on Certiorari filed by petitioner therein was already denied by the Supreme Court in G.R. No. 25674 1 for failure to show any reversible error

within the period prescribed under Section 195 of the LGC is not only mandatory but also jurisdictional.

Further, it is relevant to take note of the use of the word 'shall' in Section 195 of the LGC, as the word 'shall' underscores the mandatory character thereof. *It is a word of command, one which always has or must be given a compulsory meaning, and is generally imperative or mandatory. Thus, contrary to petitioner's stance, the provision under Section 195 of the LGC as well as the period indicated therein are mandatory and not merely directory in nature.*"

(Emphasis, Ours)

Thus, the proper interpretation of Section 195 of the LGC should be that if a protest has been filed by a taxpayer, the Local Treasurer must decide the same within 60 days from receipt of such protest. If the Local Treasurer issues an adverse decision on the protest within such period, then the taxpayer can file an action before the appropriate RTC within 30 days from receipt of such adverse decision. However, if the Local Treasurer fails to decide within the 60-day period, such that the protest is deemed denied, the taxpayer must then elevate such deemed denial of its protest before the appropriate RTC within 30 days from the expiration of such 60-day period. The taxpayer is not given the option to wait for an actual adverse decision from the Local Treasurer after the expiration of the 60-day period.

After reviewing the evidence on record, the Court in Division properly found the following facts:¹⁷

Date	Action
February 24, 2012	Petitioner received the <i>First Notice</i> containing an LBT assessment of Php9,493,376.90.
March 1, 2012	Petitioner filed its protest through a Letter, dated February 28, 2012.
April 30, 2012	End of the 60- day period for respondent to decide on the protest.
May 30, 2012	End of the 30- day period to file an action before a court of competent jurisdiction (<i>i.e.</i> , RTC).
June 15, 2012	Petitioner received the <i>Second Notice</i> containing a higher LBT assessment of Php9,573,969.50.
June 21, 2012	Petitioner filed a Letter, dated June 18, 2012, questioning the assessments contained in the <i>Second Notice</i> (<i>i.e.</i> , protest on the <i>Second Notice</i>).

¹⁷ Assailed Decision, pp. 14-18.

July 10, 2012	Petitioner filed a "Petition for Review on Appeal" before the RTC-Pasig.
August 20, 2012	End of the 60- day period within which respondent can decide the protest on the <i>Second Notice</i> .

From the foregoing, it is clearly shown that petitioner failed to comply with the provisions of **Section 195 of the LGC** with respect to elevating the LBT assessments issued against it before RTC-Pasig.

The protest filed against the *First Notice* on March 1, 2012 was not acted upon by respondent within the allotted period. Thus, the same was deemed denied on April 30, 2012. Following this, petitioner should have elevated the LBT assessment before the RTC-Pasig within 30 days from April 30, 2012, or by May 30, 2012. However, since petitioner only filed the "Petition for Review on Appeal" before the RTC-Pasig on July 10, 2012, the LBT assessment was belatedly elevated before the court of competent jurisdiction. The LBT assessment contained in the *First Notice* thus became final and unappealable.

Assuming for the sake of argument that the *Second Notice* is deemed a new LBT assessment distinct from that contained in the *First Notice*, petitioner still hastily filed an appeal with the court of competent jurisdiction without waiting for the lapse of the 60- day period for respondent to decide. When petitioner filed its "Petition for Review on Appeal", only nineteen (19) days had passed since its filing of the Letter, dated June 18, 2012, which was intended as a protest against the *Second Notice*. Since the said appeal was prematurely filed, the RTC-Pasig also had no jurisdiction over the same.

In a bid to reverse its fortune, petitioner now claims that the *Second Notice* is actually the adverse decision by respondent on its protest filed against the *First Notice*. Contrary to petitioner's posturing, the *Second Notice* cannot be considered a denial of petitioner's protest to the LBT assessment contained in the *First Notice*. As duly observed by the Court in Division, petitioner admitted that it elevated the LBT assessments before RTC-Pasig because of the supposed inaction by respondent on the protest filed against the *Second Notice* and not because it treated the *Second Notice* as the adverse decision on its protest on the *First Notice*. Petitioner's allegation relative to its discussion on the timeliness of the "Petition for Review on Appeal" filed before the RTC-Pasig reads as follows:¹⁸

¹⁸ Assailed Decision, p. 16.

4. A letter for reconsideration dated June 18, 2012 of said 2nd Notice of Assessment was submitted by petitioner to respondent OIC Treasurer, at her office on June 21, 2012 (Annex 'D') but which has not been acted upon up to now.

5. Due to the inaction of said respondent, petitioner is constrained to file this petition within the period prescribed by law.

It is therefore clear that petitioner's basis for filing the "Petition for Review on Appeal" before the RTC-Pasig is respondent's supposed inaction on the protest to the *Second Notice* and not the alleged treatment of the *Second Notice* as the denial of its protest on the *First Notice*. Likewise, petitioner's posturing appears a mere afterthought following the denial by RTC-Pasig of its "Petition for Review on Appeal" for lack of jurisdiction.

Moreover, if indeed the *Second Notice* is respondent's adverse decision on petitioner's protest to the *First Notice*, then why did it still file a Letter, dated 18 June 2012, questioning the LBT assessment contained in the *Second Notice*? If its intention was to treat the *Second Notice* as the adverse decision on its protest, then petitioner should have simply elevated the matter outright before RTC-Pasig rather than attempt to address the LBT assessment before respondent.

This Court *En Banc* thus cannot accept petitioner's position that the *Second Notice* is respondent's adverse decision on its protest to the *First Notice* because the evidence and admission on record show otherwise. Instead, the Letter, dated 18 June 2012, must be treated as a protest to the *Second Notice*.

To sum up the discussions above, petitioner failed to timely elevate the LBT assessment contained in the *First Notice* since it did not institute an action before the RTC-Pasig within 30- days following the expiration of the 60- day period given to respondent to decide a protest. The same has accordingly become final, executory, and no longer appealable.

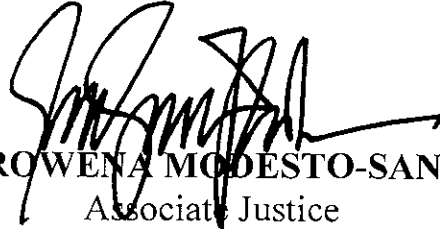
Being final, the LBT assessment contained in the *First Notice* can no longer be changed by respondent, through the issuance of the *Second Notice*. As a consequence, the higher LBT assessment contained in the *Second Notice* is null and void. More importantly, as the LBT assessment contained in the *First Notice* became final and unappealable, the Courts can no longer disturb, amend, modify, or set aside the same through judicial action.

Following the above finding that the LBT assessment contained in the *First Notice* has become final and executory, the other arguments set forth by petitioner no longer need to be addressed especially since the same are a mere

reiteration and rehash of those already raised before and addressed by the RTC-Pasig and the Court in Division.

FOR THESE REASONS, the Petition, filed on December 13, 2022, is hereby **DENIED** for lack of merit. The Assailed Decision, dated June 3, 2022, and the Assailed Resolution, dated November 2, 2022, of the Court in Division are hereby **AFFIRMED**.

SO ORDERED.




MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

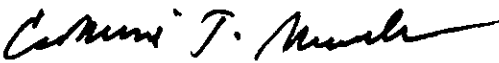
WE CONCUR:



ROMAN G. DEL ROSARIO
Presiding Justice




MA. BELEN M. RINGPIS-LIBAN
Associate Justice




CATHERINE T. MANAHAN
Associate Justice



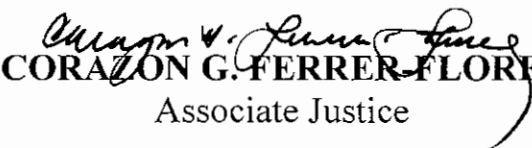
JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to *Article VIII, Section 13 of the Constitution*, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.


ROMAN G. DEL ROSARIO
Presiding Justice