

Republic of the Philippines
Supreme Court
Manila

EN BANC

GEORGE REBUJO,
Petitioner,

G.R. No. 269745

Present:

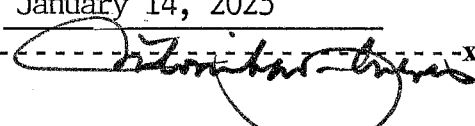
GESMUNDO, C.J.,
LEONEN,
CAGUIOA,*
HERNANDO,
LAZARO-JAVIER,
INTING,
ZALAMEDA,
LOPEZ, M.,
GAERLAN,
ROSARIO,
LOPEZ, J.,
DIMAAMPAO,
MARQUEZ,
KHO, JR., and
SINGH,** JJ.

-versus-

DIO IMPLANT PHILIPPINES
CORPORATION, represented by
RONALDO CANDIDO S. KALAW,
Respondent.

Promulgated:

January 14, 2025

x----------x

DECISION

LAZARO-JAVIER, J.:

This Petition for Review on *Certiorari*¹ under Rule 45 of the Rules of Court assails the following dispositions of the Court of Appeals in CA-G.R. SP No. 159880, viz.:

* On official business but left a vote.

** On leave.

¹ Rollo, pp. 13-27.

- 1) Decision² dated February 16, 2023, reinstating the Decision³ dated July 26, 2018 of Branch 17, Metropolitan Trial Court, Manila in Criminal Case No. M-MNL-17-03684-CR holding petitioner George Rebujo (Rebujo) civilly liable to pay respondent Dio Implant Philippines Corporation (DIPC) the value of the dishonored check subject of the case; and
- 2) Resolution⁴ dated October 3, 2023, denying Rebujo's Motion for Reconsideration.

Antecedents

Rebujo was charged with violation of Batas Pambansa Bilang 22,⁵ viz.:

That sometime prior August 10, 2016, did then and there willfully, unlawfully[,] and knowingly make or draw and issue to DIO IMPLANT PHILIPPINES CORPORATION, represented by Ronaldo Candido S. Kalaw[,], to apply for value on account or for value SECURITY BANK postdated check No. 0000072006 dated September 7, 2016 payable to Dio Implant Phils. Corp. in the amount of P[HP] 279,051.86, said accused well knowing that at the time of issued [sic], him [sic] did not have sufficient funds in or credit with the drawee bank for the payment of such check in full upon its presentment, which check after having been deposited in the City of Manila, Philippines, and upon being presented for payment within ninety (90) days from the date thereof was subsequently dishonored by the drawee bank for the reason "DAIF" and despite receipt of notice of such dishonor, said accused failed to pay said DIO IMPLANT PHILIPPINES CORPORATION the amount of the check or to make arrangement for full payment of the same within five (5) banking days after receiving said notice.

Contrary to law.⁶

On arraignment, Rebujo pleaded not guilty to the crime charged. Trial on the merits ensued thereafter.⁷

² *Id.* at 33–44. Penned by Associate Justice Florencio M. Mamauag, Jr. and concurred in by Associate Justices Victoria Isabel A. Paredes and Mary Charlene V. Hernandez-Azura of the Thirteenth Division of the Court of Appeals, Manila.

³ *Id.* at 48–58. Penned by Acting Presiding Judge Amalia S. Gumapos-Ricablanca.

⁴ *Id.* at 46–47. Penned by Associate Justice Florencio M. Mamauag, Jr. and concurred in by Associate Justices Victoria Isabel A. Paredes and Mary Charlene V. Hernandez-Azura of the Former Thirteenth Division of the Court of Appeals, Manila.

⁵ *Id.* at 33.

⁶ *Id.* at 33–34.

⁷ *Id.* at 48.

Version of the Prosecution

In August 2015, Beverly Hills Medical Group, Inc. (BHMGI), through its in-house dentist Dr. Maria Theresa Mendoza (Dr. Mendoza), purchased from DIPC various merchandise for dental and cosmetic surgery amounting to PHP 299,728.00 and PHP 236,874.00, respectively. DIPC, through its sales officer Michael R. Reylo (Reylo), received from BHMGI Security Bank Check No. 0000072006 with a face value of PHP 297,051.86 (subject check), drawn on BHMGI's account and signed by Rebujo as the company finance officer and authorized signatory to its checking account. But when presented for payment at Metrobank Ocean Tower Branch, the subject check bounced for having been drawn against insufficient funds.⁸

Reylo informed BHMGI, through its accountant Christine Millares (Millares), of the fact of dishonor. In response, Millares invited Reylo to meet with Rebujo and his wife (spouses Rebujo) at their office. Spouses Rebujo requested for time to review the documents presented by DIPC and eventually, acknowledged the outstanding obligation of the company. Thereafter, Reylo never heard from spouses Rebujo. They also failed to settle the obligation despite demands. DIPC thus filed a complaint for violation of Batas Pambansa Bilang 22 against Rebujo.⁹

Version of the Defense

Rebujo, then the finance officer of BHMGI, testified that the subject check was wrongfully issued. He countered that DIPC was not a supplier of BHMGI and that the dental supplies delivered were purchased by Dr. Mendoza in her personal capacity. Dr. Mendoza is a former consultant of BHMGI who also worked as a dentist for Rebujo. As such, she was not authorized to engage the services of or to transact business with DIPC on behalf of BHMGI per the company manual.¹⁰ BHMGI admonished Dr. Mendoza for her inappropriate conduct.¹¹

Ruling of the Metropolitan Trial Court

By Decision¹² dated July 26, 2018, the Metropolitan Trial Court acquitted Rebujo on reasonable doubt but held him civilly liable to pay the value of the subject check, viz.:

⁸ *Id.* at 34.

⁹ *Id.*

¹⁰ *Id.*

¹¹ *Id.* at 35.

¹² *Id.* at 48-58.

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WHEREFORE, premises considered, for failure of the prosecution to prove the guilt of the accused George Rebujio y Dizon beyond reasonable doubt, the Court hereby **ACQUITS** him of the crime charged.

However, the prosecution having established the civil liability of the accused by preponderance of evidence, [the] accused is hereby directed to pay the private complainant the value of the subject check which is Two Hundred Ninety-Seven Thousand Fifty-One Pesos and 86/100 (Php297,051.86) with legal interest at the rate of 6% per annum starting from the filing of the Information until the amount is fully paid and to pay the cost of suits.

SO ORDERED.¹³ (Emphasis in the original)

It found that the prosecution failed to prove all the elements of the crime charged. Albeit it was proved that the subject check was issued for valuable consideration, i.e., as payment for the sale of merchandise for dental and cosmetic surgery, it was not shown that Rebujio actually received the notice of dishonor, which was merely received by his secretary.¹⁴

Nonetheless, Rebujio was held liable for the value of the subject check since Batas Pambansa Bilang 22 itself and existing jurisprudence fused criminal liability with the corresponding civil liability by allowing the complainant to recover such amount from the person who signed the check.¹⁵

Ruling of the Regional Trial Court

By Decision¹⁶ dated November 22, 2018, Branch 32, Regional Trial Court, Manila in Criminal Case No. M-MNL-17-0368CR-R00-00 reversed. It held that as a corporate officer of BHMGI, Rebujio may only be held civilly liable for the value of the check if he were found criminally liable, which was not the case here. The judgment was rendered without prejudice to the right of DIPC to institute a separate civil action against BHMGI for recovery of the value of the subject check.

The Regional Trial Court denied reconsideration under Order¹⁷ dated February 6, 2019.

¹³ *Id.* at 58.

¹⁴ *Id.* at 51–54.

¹⁵ *Id.* at 57–58.

¹⁶ *Id.* at 59–66. Penned by Presiding Judge Thelma Bunyi-Medina of Branch 32, Regional Trial Court, Manila.

¹⁷ *Id.* at 67–68. Penned by Presiding Judge Thelma Bunyi-Medina.

Ruling of the Court of Appeals

By Decision¹⁸ dated February 16, 2023, the Court of Appeals reversed the Regional Trial Court Decision and reinstated the ruling of the Metropolitan Trial Court, to wit:

WHEREFORE, the petition is **GRANTED**. The Decision dated November 22, 2018 and Order dated February 6, 2019 of the Regional Trial Court, Branch 32, Manila, in CRIMINAL CASE NO. M-MNL-17-0368CR-R00-00, are **SET ASIDE**.

Accordingly, the Decision dated July 26, 2018 of the Metropolitan Trial Court, Branch 17, Manila, in Crim. Case No. M-MNL-17-03684-CR, directing respondent George Rebujio to pay the private complainant the value of the subject check which is Two Hundred Ninety-Seven Thousand Fifty-One Pesos and 86/100 (Php297,051.86) with legal interest at the rate of 6% per annum starting from the filing of the Information until the amount is fully paid and to pay cost of suits, is hereby **REINSTATED**.

SO ORDERED.¹⁹ (Emphasis in the original)

The Court of Appeals held that a finance officer is not among those considered as corporate officers since this position is not found in BHMGI's by-laws nor in the Corporation Code. Even then, the Metropolitan Trial Court correctly held Rebujio liable to pay the amount of the subject check, especially since he admitted that he was the one who issued and signed the same. It is well-settled that an acquittal based on reasonable doubt does not preclude the award of civil damages.²⁰

Under Resolution²¹ dated October 3, 2023, the Court of Appeals denied reconsideration.

The Present Petition

Rebujio now seeks affirmative relief from the Court and prays that the assailed disposition of the Court of Appeals be reversed and a new one rendered, reinstating the Regional Trial Court Decision dated November 22, 2018.²²

Citing *Pilipinas Shell Petroleum Corporation v. Duque*,²³ Rebujio argues that a corporate officer may be held civilly liable in a Batas Pambansa

¹⁸ *Id.* at 33–44.

¹⁹ *Id.* at 43.

²⁰ *Id.* at 40–43.

²¹ *Id.* at 46–47.

²² *Id.* at 26.

²³ 895 Phil. 954 (2017) [Per J. Peralta, Second Division].

Bilang 22 case only if they were convicted of the crime charged.²⁴ More, the Court of Appeals' ruling that a finance officer is not considered a corporate officer because it is not one of the positions enumerated under Section 25 of the Corporation Code is contrary to the Court's ruling in *Pilipinas Shell*. In that case, respondents, Carlos Duque (Carlos) and Teresa Duque (Teresa), were the proprietor and corporate secretary, respectively, of the company. Though a proprietor is not one of the positions listed under Section 25 of the Corporation Code, the Court nonetheless absolved Carlos from paying the value of the dishonored checks in *Pilipinas Shell*.²⁵

Rebujio submits that the term "corporate officer" as used in jurisprudence vis-à-vis Batas Pambansa Bilang 22 cases should be broadly interpreted to cover any authorized signatory to the corporation's checks. To construe otherwise would lead to an inequitable situation where higher-ranked corporate officers would be absolved from liability but lower-ranked officers would be found liable for the corporate obligation.²⁶

In its Comment,²⁷ DIPC ripostes that the Court of Appeals correctly found Rebujio civilly liable for the value of the dishonored check because the civil action which is deemed instituted with the Batas Pambansa Bilang 22 case here does not strictly pertain to a corporate obligation, but to Rebujio's direct civil liability arising from: (1) his admitted negligence in issuing the unfunded check and his decision not to fund the same; and (2) his admissions as well as the allegations and evidence on record which warrant the piercing of the veil of corporate fiction. DIPC asserts that Rebujio cannot hide behind the veil of corporate fiction because he signed the subject check as a result of his managerial role and is merely invoking the same to evade liability.

In any case, DIPC avers that the amount covered by the subject check does not pertain to a corporate debt but to Dr. Mendoza's personal obligation. More, it maintains that Rebujio is not a corporate officer under Section 25 of the Corporate Code who may be exonerated from civil liability in Batas Pambansa Bilang 22 cases upon acquittal. His position as finance officer is not listed in BHMGI's by-laws nor was it created by the corporation's board of directors. Rebujio's insistence on a broader interpretation of the term "corporate officers" has no legal basis and would allegedly only open the floodgates to fraud.

²⁴ *Id.* at 962-963.

²⁵ *Rollo*, pp. 23-24.

²⁶ *Id.* at 25-26.

²⁷ *Id.* at 74-107.

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Issue

May Rebujo, as finance officer of BHMGI, be made liable to pay the value of the subject dishonored check albeit, he was acquitted of violation of Batas Pambansa Bilang 22 on reasonable doubt?

Our Ruling

The Petition is meritorious.

Notably, the issue at hand is not a novel one. For the liability of a person who, on behalf of a corporation, issues or draws a worthless check in violation of Batas Pambansa Bilang 22 is categorically provided under Section 1 thereof, which states:

Section 1. Checks without sufficient funds. – Any person who makes or draws and issues any check to apply on account or for value, knowing at the time of issue that he does not have sufficient funds in or credit with the drawee bank for the payment of such check in full upon its presentment, which check is subsequently dishonored by the drawee bank for insufficiency of funds or credit or would have been dishonored for the same reason had not the drawer, without any valid reason, ordered the bank to stop payment, shall be punished by imprisonment of not less than thirty days but not more than one (1) year or by a fine of not less than but not more than double the amount of the check which fine shall in no case exceed Two Hundred Thousand Pesos, or both such fine and imprisonment at the discretion of the court.

....

Where the check is drawn by a corporation, company or entity, the person or persons who actually signed the check in behalf of such drawer shall be liable under this Act. (Emphasis supplied)

Thus, *Navarra v. People*,²⁸ reiterating *Gosiaco v. Ching*,²⁹ settled the rule that the officer who signed the worthless check on behalf of the corporation may be held personally liable for violation of Batas Pambansa Bilang 22, and, when so convicted, he or she may also be held civilly liable for the value of the dishonored check, viz.:

When a corporate officer issues a worthless check in the corporate name, he may be held personally liable for violating a penal statute. The statute imposes criminal penalties on anyone who draws or issues a check on any bank with knowledge that the funds are not sufficient in such bank to meet the check upon presentment. Moreover, the corporate officer cannot

²⁸ 786 Phil. 439 (2016) [Per J. Peralta, Third Division].

²⁹ 603 Phil. 457, 464–465 (2009) [Per J. Tinga, Second Division].

shield himself from liability on the ground that it was a corporate act and not his personal act. *The general rule is that a corporate officer who issues a bouncing corporate check can be held civilly liable when he is convicted.* The criminal liability of the person who issued the bouncing checks in behalf of a corporation stands independent of the civil liability of the corporation itself, such civil liability arising from the Civil Code. *But BP 22 itself fused this criminal liability with the corresponding civil liability of the corporation itself by allowing the complainant to recover such civil liability, not from the corporation, but from the person who signed the check in its behalf.*³⁰ (Emphasis supplied, citation omitted)

Conversely, when the corporate officer is acquitted of violation of Batas Pambansa Bilang 22, he or she is discharged from any civil liability arising from the issuance of the dishonored corporate check. *Pilipinas Shell*,³¹ which Rebujo aptly cited, dictates:

As held above, it is clear that the civil liability of the corporate officer for the issuance of a bouncing corporate check attaches only if he [or she] is convicted. *Conversely, therefore, it will follow that once acquitted of the offense of violating BP 22, a corporate officer is discharged from any civil liability arising from the issuance of the worthless check in the name of the corporation he [or she] represents.* This is without regard as to whether his [or her] acquittal was based on reasonable doubt or that there was a pronouncement by the trial court that the act or omission from which the civil liability might arise did not exist.³² (Emphasis supplied, citations omitted)

Here, the facts are undisputed. The subject check was issued as payment for BHMGI's obligation to DIPC, albeit purportedly by mistake. It was drawn on BHMGI's account, hence, it was a corporate check signed and issued by Rebujo, not in his personal capacity, but as finance officer and the authorized signatory of the corporation. As it was, the check got dishonored when presented to the bank for having been drawn against insufficient funds. Despite demands, BHMGI failed to settle its obligation. This notwithstanding, the Metropolitan Trial Court acquitted Rebujo of the offense charged on reasonable doubt.

Verily, the extinguishment of the criminal liability of Rebujo, in his capacity as the corporate officer who issued the check on behalf of BHMGI, concomitantly extinguished as well his civil liability to pay the value of the subject checks per the doctrine in *Pilipinas Shell*. But the Court of Appeals, in ordaining otherwise, drew a distinction as regards who are considered corporate officers under this doctrine, referencing Section 25 of the Corporation Code, now Section 24 of the Revised Corporation Code, which reads:

³⁰ 786 Phil. 439, 449 (2016) [Per J. Peralta, Third Division].

³¹ 805 Phil. 954 (2017) [Per J. Peralta, Second Division].

³² *Id.* at 962.

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SEC. 24. Corporate Officers. – Immediately after their election, the directors of a corporation must formally organize and elect: (a) a president, who must be a director; (b) a treasurer, who must be a resident; (c) a secretary, who must be a citizen and resident of the Philippines; and (d) such other officers as may be provided in the bylaws. If the corporation is vested with public interest, the board shall also elect a compliance officer. The same person may hold two (2) or more positions concurrently, except that no one shall act as president and secretary or as president and treasurer at the same time, unless otherwise allowed in this Code.

The officers shall manage the corporation and perform such duties as may be provided in the bylaws and/or as resolved by the board of directors.

Interpreting this provision, it has thus been held that corporate officers are those given that character by the Revised Corporation Code, i.e., the president, vice-president, secretary, and treasurer, and compliance officer, or by the corporation's by-laws, i.e., those whose positions were created under the corporation's charter or by-laws and elected by the directors or stockholders.³³ Following this definition, the Court of Appeals concluded that Rebujo, as finance officer, is not a corporate officer since his position was not enumerated under the law nor provided by BHMGI's by-laws.

The Court now reckons with this novel question: does the rule on corporate officers who issued bouncing corporate checks in violation of BP 22 pertain only to corporate officers as defined under the Revised Corporation Code?

We rule in the negative.

First. It is erroneous to apply the Revised Corporation Code definition of corporate officers when the case clearly involves a different law, i.e., Batas Pambansa Bilang 22, which itself categorically describes who are considered "corporate officers" in the context of bouncing corporate checks. To recall, the basis of the doctrine absolving acquitted corporate officers of any civil liability arising from an alleged violation of Batas Pambansa Bilang 22 is Section 1 thereof, which states, "[w]here the check is drawn by a corporation, company or entity, *the person or persons who actually signed the check in behalf of such drawer* shall be liable under this Act."

This provision prescinds from the reality that a corporation can only act through its officers. Hence, its wording is unequivocal and mandatory—that the person who actually signed the corporate check shall be held liable for a

³³ See *Wesleyan University-Philippines v. Maglaya*, 803 Phil. 722, 737 (2017) [Per J. Peralta, Second Division].

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violation of Batas Pambansa Bilang 22. This provision does not contain any condition, qualification or limitation.³⁴

Clearly, therefore, when Batas Pambansa Bilang 22 cases, e.g., *Gosiaco*, *Navarra*, and *Pilipinas Shell*, speak of “corporate officers,” such term is understood to pertain to “the person or persons who actually signed” the corporate check who may or may not necessarily be the same persons considered as corporate officers under the Revised Corporation Code, as long as they are the ones who actually signed and issued the dishonored check on behalf of the corporation. Indeed, we find no reason to invoke here the definition of corporate officers under the Revised Corporation Code precisely because this is a Batas Pambansa Bilang 22 case, and violation of Batas Pambansa Bilang 22 is not a crime defined or penalized by the Revised Corporation Code.

As astutely pointed out by Rebujo, in *Pilipinas Shell*, respondent Carlos was the proprietor of Fitness Consultants, Inc. (FCI). He, along with Teresa, the corporate secretary, signed and issued the subject check on behalf of FCI, which subsequently got dishonored. Notably, while a corporate secretary is identified as a corporate officer under the Corporation Code, a proprietor is not. Nor was it ever mentioned that such position was considered a corporate office under FCI’s by-laws. Yet, the Court in *Pilipinas Shell* nonetheless applied the doctrine involving corporate officers under Batas Pambansa Bilang 22 equally to Carlos and Teresa in ordaining that they were not civilly liable for the value of the dishonored check due to their acquittal from the criminal charge against them.

Similarly, in *Navarra*, the petitioner therein was the chief finance officer of Reynolds Philippines Corporation. The position of chief finance officer is likewise not included in the enumeration under the Corporation Code nor was it shown to have been a corporate office created under the corporation’s by-laws. Yet, the Court nonetheless invoked the corporate officer doctrine under Batas Pambansa Bilang 22 in determining Navarra’s civil liability.

Had Batas Pambansa Bilang 22 truly intended to hold liable—and conversely, absolve—only a specific set of officers like the “corporate officers” as defined by the Revised Corporation Code, it could have expressly so indicated; yet, it did not. *Ubi lex non distinguit, nec nos distinguere debemus*. Where the law does not distinguish, the courts should not distinguish.³⁵ Instead, Batas Pambansa Bilang 22 clearly holds liable “the person or persons who actually signed” the corporate check, sans any qualifications. Verily, when the law is clear and free from any doubt or

³⁴ *Mitra v. People*, 637 Phil. 645, 652 (2010) [Per J. Mendoza, Second Division].

³⁵ *Villanueva v. People*, 876 Phil. 855, 865 (2020) [Per J. Delos Santos, Second Division].

ambiguity, there is no room for construction or interpretation. There is only room for application.³⁶

Second. Holding the acquitted corporate signatory, who is not a corporate officer as defined by the Revised Corporation Code, liable for the obligation of the corporation violates the doctrine of separate juridical personality, which provides that a corporation has a legal personality separate and distinct from that of people comprising it. Thus, being an officer or a stockholder of a corporation does not make one's property the property also of the corporation nor the corporate debt the debt of the stockholders or officers.³⁷ This doctrine, of course, becomes relevant only where the corporate officer/signatory was acquitted of violating Batas Pambansa Bilang 22.

For, if such officer/signatory were convicted, civil liability *ex delicto* naturally arises. Civil liability *ex delicto* is the liability sought to be recovered in a civil action deemed instituted with the criminal case.³⁸ In Batas Pambansa Bilang 22 cases, the law itself fused criminal liability with the corresponding civil liability of the corporation by allowing the complainant to recover such civil liability, not from the corporation, but from the person who signed the check in its behalf. The remedy left for such officer/signatory then is to seek reimbursement for the amount paid from the corporation which actually incurred the obligation.³⁹

But, where the officer/signatory is acquitted, his or her civil liability *ex delicto* is automatically extinguished. Consequently, any civil liability that survives the acquittal of the accused arises from a different source of obligation, such as civil liability *ex contractu*, *as here*, and must be imputed to the party that factually owes it.⁴⁰

To recall, the subject check here was issued by BHMGI as payment for the purchase of dental and cosmetic merchandise from DIPC. Though it is unclear whether the transaction may validly be imputed against BHMGI, as it claims that Dr. Mendoza purchased the items in her personal capacity, what is clear from the facts is that Rebujio was not the one who incurred the obligation. Neither was it alleged nor shown that he bound himself to personally pay for the same or that he used the veil of corporate fiction for fraudulent purposes. Verily, there is no basis to hold him liable for the obligation for which the subject check was issued.

³⁶ *Dubongco v. Commission on Audit*, 848 Phil. 367, 378 (2019) [Per J. Reyes, J. Jr., *En Banc*].

³⁷ *See Bustos v. Millians Shoe, Inc., et al.*, 809 Phil. 226, 234 (2017) [Per C.J. Sereno, First Division].

³⁸ *Dy v. People*, 792 Phil. 672, 681 (2016) [Per J. Jardeleza, Third Division].

³⁹ *See Navarra v. People*, 786 Phil. 439 (2016) [Per J. Peralta, Third Division].


⁴⁰ *See De Leon v. Roqson Industrial Sales*, 916 Phil. 272 (2021) [Per J. Caguioa, First Division].

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All told, Rebujo, being a mere signatory of BHMGI, is not civilly liable to pay the value of the subject corporate check in view of his acquittal from the criminal charge against him, without prejudice to the right of DIPC to institute a separate civil action for the recovery of the amount owed to it.

ACCORDINGLY, the Petition is **GRANTED**. The Decision dated February 16, 2023 and Resolution dated October 3, 2023 of the Court of Appeals in CA-G.R. SP No. 159880 are **REVERSED**. The Decision dated November 22, 2018 and Order dated February 6, 2019 of Branch 32, Regional Trial Court, Manila in Criminal Case No. M-MNL-17-0368CR-R00-00 are **REINSTATED**.

SO ORDERED.



AMY C. LAZARO-JAVIER
Associate Justice

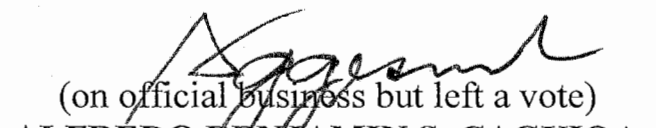
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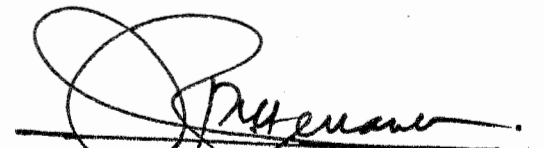
ALEXANDER G. GESMUNDO
Chief Justice




MARVIC M.V.F. LEONEN
Senior Associate Justice



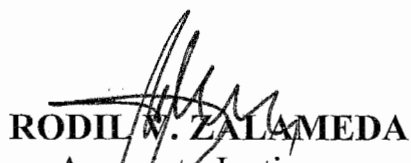
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ALFREDO BENJAMIN S. CAGUIOA
Associate Justice



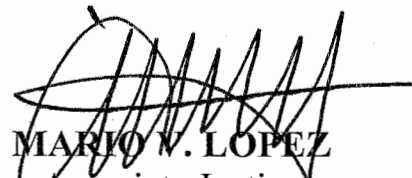
RAMON PAUL L. HERNANDO
Associate Justice



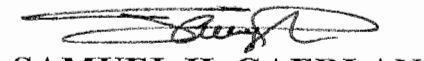
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Associate Justice



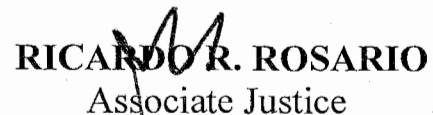
RODIL N. ZALAMEDA
Associate Justice



MARIO N. LOPEZ
Associate Justice




SAMUEL H. GAERLAN
Associate Justice



RICARDO R. ROSARIO
Associate Justice




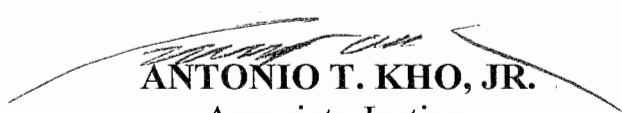
JHOSEP L. LOPEZ
Associate Justice



JAPAR B. DIMAAMPAO
Associate Justice

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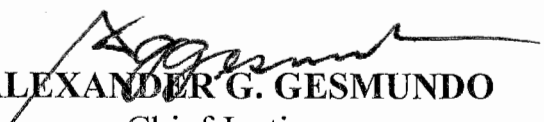

JOSE MIDAS P. MARQUEZ
Associate Justice


ANTONIO T. KHO, JR.
Associate Justice

(on leave)
MARIA FILOMENA D. SINGH
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 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 *En Banc*.


ALEXANDER G. GESMUNDO
Chief Justice