THIRD DIVISION

[G.R. No. 257697. April 12, 2023]

SAN MIGUEL CORPORATION, PETITIONER, VS. COMMISSIONER OF INTERNAL REVENUE, RESPONDENT.

[G.R. No. 259446]

COMMISSIONER OF INTERNAL REVENUE, PETITIONER, VS. SAN MIGUEL CORPORATION, RESPONDENT.

D E C I S I O N

SINGH, J.:

This case prompts the Court to revisit the doctrine laid down in *Commissioner of Internal Revenue v. Filinvest* (***Filinvest***),[1] where the Court ruled that instructional letters, as well as journal and cash vouchers evidencing advances made by Filinvest Development Corporation (**FDC**) to its affiliates, qualified as loan agreements upon which Documentary Stamp Tax (**DST**) may be imposed.

Before the Court are consolidated Petitions for Review on *Certiorari* filed by the Commissioner on Internal Revenue (**CIR**) and San Miguel Corporation (**SMC**) assailing the Decision,[2] dated September 23, 2021, of the Court of Tax Appeals (**CTA**) *En Banc*, in CTA EB Nos. 2167 and 2169.

The Facts

On July 19, 2011, the Court, in *Filinvest*, ruled that instructional letters and journal and cash vouchers evidencing the advances which FDC extended to its affiliates qualified as loan agreements upon which DST may be imposed.[3]

Based on the Court's ruling in *Filinvest*, the Bureau of Internal Revenue (**BIR**) issued Revenue Memorandum Circular No. 48-2011 on October 6, 2011, which disseminated relevant portions of *Filinvest* to all internal revenue officials and employees, and enjoined them to "assess deficiency DST, if warranted, on these kinds of transactions."[4]

On May 14, 2014, SMC received a Preliminary Assessment Notice (**PAN**) from the BIR, informing it that after an examination of its internal revenue tax liabilities for taxable year 2009, it found that SMC had deficiency taxes due.[5]

As stated in the PAN, SMC had deficiency income tax, value-added tax (**VAT**), withholding tax on compensation (**WTC**), expanded withholding tax (**EWT**) on compensation, final tax, withholding of VAT (**WVAT**), and DST, all in the total amount of P3,310,612,351.45, inclusive of penalties and interest, up to May 31, 2014.[6]

Regarding SMC's DST deficiency, the PAN showed that the same was assessed based on SMC's advances to related parties in the amount of P2,901,493,003.15.

On May 29, 2014, SMC filed a Reply to the PAN, claiming that with respect to DST deficiency, its advances to related parties are not considered loans, and that the BIR has no right to assess them because *Filinvest* should not be given a retroactive application as doing so will be prejudicial to taxpayers.

On June 24, 2014, SMC paid a total amount of P30,424,259.59. On April 20, 2016, SMC filed a claim for refund in the amount of P30,424,259.59. When SMC's claim for refund was not acted upon by the BIR, it filed a Petition for Review before the CTA Division on June 22, 2016.[7]

The Ruling of the CTA Division

In a Decision,[8] dated May 3, 2019, the CTA Division partially granted SMC's claim for refund in the amount of P15,916,794.59 representing the penalties paid by SMC, thus:

> **WHEREFORE**, premises considered, the instant Petition for Review is **PARTIALLY GRANTED**. Accordingly, [the CIR] is **ORDERED TO REFUND OR ISSUE A TAX CREDIT CERTIFICATE** in favor of [San Miguel] in the amount of **[Php]15,916,794.59**, representing the following:

PENALTIES ERRONEOUSLY PAID BY PETITIONER	**AMOUNT**
Interest	[Php]15,886,794.59
Compromise Penalty	50,000.00

TOTAL	**[Php]15,916,794.59**

In granting a partial refund, the CTA Division considered SMC's good faith and honest belief on the basis of a previous interpretation of the BIR on the non-loan character of inter-office memos, journals, vouchers, and the like.[9] However, following the Court's pronouncement in *Filinvest*, the CTA Division denied SMC's claim for refund for the DST in the amount of P14,507,465.00.

Aggrieved, the CIR and SMC filed separate Motions for Partial Reconsideration, which were both denied by the CTA Division.[10]

On December 2, 2019, the CIR and SMC filed their respective Petitions for Review before the CTA *En Banc*, docketed as CTA EB No. 2167 and CTA EB No. 2169.

The CIR alleged that its deficiency assessment for DST against SMC was not illegal nor erroneous because the same was based on Section 179 of the National Internal Revenue Code of 1997 (**NIRC**). The CIR cited *Filinvest* as its basis, where the Court ruled that intercompany loans and advances covered by mere office memos, instructional letters, and/or cash and journal vouchers qualify as loan agreements subject to DST.[11]

Moreover, the CIR claimed that there is no retroactive application of *Filinvest* because the latter merely interpreted a pre-existing law.[12]

For its part, SMC asserted that there was a retroactive application of *Filinvest* to the prejudice of taxpayers. According to SMC, the ruling in *Filinvest* may not be applied to the advances subject of the present case without violating the non-retroactivity of court decisions. In any case, SMC posited that no DST should be imposed upon the subject transactions because under Section 179 of the NIRC, a debt instrument is essential for the imposition of DST.[13]

The Ruling of the CTA En Banc

In a Decision, dated September 27, 2021, the CTA *En Banc* adopted the findings and conclusion of the CTA Division that, *first*, SMC is not liable to pay interest because SMC believed in good faith that it is not subject to tax on the basis of previous interpretations of government agencies tasked to interpret tax laws; *second*, SMC is not liable for compromise penalty, as the same is mutual in nature; and *lastly*, *Filinvest* may be applied retroactively,

as the interpretation of Section 179 of the NIRC made by the Court in *Filinvest* was deemed part of the NIRC as of December 23, 1993 up to the present.[14]

Unsatisfied, both the CIR and SMC filed their respective Petitions for Review on *Certiorari* before the Court.

The Issue

Did the CTA *En Banc* commit reversible error in issuing the assailed Decision?

The Ruling of the Court

Ultimately, the sole issue in this case is whether *Filinvest* may be applied retroactively. The Court rules that the retroactive application of *Filinvest* is not prejudicial to taxpayers, as the same was merely an interpretation of Section 179 of the NIRC, which has been in effect since December 23, 1993.

In its Petition, SMC mainly claims that the prevailing rule in 2009 when the subject transactions were made was that inter-company advances covered by mere inter-office memos were not loan agreements subject to DST under the NIRC.[15]

For its part, the CIR claims that the CTA *En Banc* erred in ruling that it should refund to SMC the interest, surcharge, and compromise penalty on the ground that the latter acted in good faith by relying on previous rulings and circulars of the BIR.[16]

In *Filinvest*, the Court opined that Section 180 (now Section 179) of the NIRC, when read in relation to Section 173,[17] clearly applies to all loan agreements, whether made or signed in the Philippines, or abroad. The Court stated:

> [I]nsofar as documentary stamp taxes on loan agreements and promissory notes are concerned, Section 180 of the NIRC provides as follows:
>
> > Sec. 180. **Stamp tax on all loan agreements, promissory notes, bills of exchange, drafts, instruments and securities issued by the government or any of its instrumentalities, certificates of deposit bearing interest and others not payable on sight or**

> **demand.** – *On all loan agreements signed abroad wherein the object of the contract is located or used in the Philippines; bill of exchange (between points within the Philippines), drafts, instruments and securities issued by the Government or any of its instrumentalities or certificates of deposits drawing interest, or orders for the payment of any sum of money otherwise than at sight or on demand, or on all promissory notes, whether negotiable or non-negotiable, except bank notes issued for circulation, and on each renewal of any such note, there shall be collected a documentary stamp tax of Thirty centavos (P0.30) on each two hundred pesos, or fractional part thereof, of the face value of any such agreement, bill of exchange, draft, certificate of deposit or note:* **Provided**, *That only one documentary stamp tax shall be imposed on either loan agreement, or promissory notes issued to secure such loan, whichever will yield a higher tax:* **Provided however**, *That loan agreements or promissory notes the aggregate of which does not exceed Two hundred fifty thousand pesos (P250,000.00) executed by an individual for his purchase on installment for his personal use or that of his family and not for business, resale, barter or hire of a house, lot, motor vehicle, appliance or furniture shall be exempt from the payment of documentary stamp tax provided under this Section.*

When read in conjunction with Section 173 of the 1993 NIRC, the foregoing provision concededly applies to "(a)ll loan agreements, whether made or signed in the Philippines, or abroad when the obligation or right arises from Philippine sources or the property or object of the contract is located or used in the Philippines." Correlatively, Section 3 (b) and Section 6 of Revenue Regulations No. 9-94 provide as follows:

> Section 3. *Definition of Terms*. – For purposes of these Regulations, the following term shall mean:
>
> (b) Loan agreement – refers to a contract in writing where one of the parties delivers to another money or other consumable thing, upon the condition that the same amount of the same kind and quality shall be

> paid. The term shall include credit facilities, which may be evidenced by credit memo, advice or drawings.
>
> The terms 'Loan Agreement' under Section 180 and "Mortgage" under Section 195, both of the Tax Code, as amended, generally refer to distinct and separate instruments. A loan agreement shall be taxed under Section 180, while a deed of mortgage shall be taxed under Section 195.
>
> Section 6. *Stamp on all loan Agreements*. – All loan agreements whether made or signed in the Philippines, or abroad when the obligation or right arises from Philippine sources or the property or object of the contract is located in the Philippines shall be subject to the documentary stamp tax of thirty centavos (P0.30) on each two hundred pesos, or fractional part thereof, of the face value of any such agreements, pursuant to Section 180 in relation to Section 173 of the Tax Code.
>
> In cases where no formal agreements or promissory notes have been executed to cover credit facilities, the documentary stamp tax shall be based on the amount of drawings or availment of the facilities, which may be evidenced by credit/debit memo, advice or drawings by any form of check or withdrawal slip, under Section 180 of the Tax Code.

Applying the aforesaid provisions to the case at bench, we find that the instructional letters as well as the journal and cash vouchers evidencing the advances FDC extended to its affiliates in 1996 and 1997 qualified as loan agreements upon which documentary stamp taxes may be imposed. In keeping with the caveat attendant to every BIR Ruling to the effect that it is valid only if the facts claimed by the taxpayer are correct, we find that the CA reversibly erred in utilizing BIR Ruling No. 116-98, dated July 30, 1998 which, strictly speaking, could be invoked only by ASB Development Corporation, the taxpayer who sought the same. In said ruling, the CIR opined that documents like those evidencing the advances FDC extended to its affiliates are not subject to documentary stamp tax x x x.[18] (Emphasis in the original; citation omitted)

In *Filinvest*, the Court held that the instructional letters, as well as the journal and cash vouchers evidencing the advances FDC extended to its affiliates, qualified as loan agreements upon which DST may be imposed. This interpretation is sanctioned by Section 179[19] of the NIRC, as amended, as the same clearly requires a DST on debt instruments. The Court's interpretation of "loan agreements" referred to in Section 179 of the NIRC, as pronounced in *Filinvest*, should be deemed a part of the NIRC as of the date it was passed.

Applying the foregoing to the present case, the Court finds that the application of *Filinvest* to SMC's case is not violative of the principle of non-retroactivity of laws and rulings. The CTA *En Banc* was correct in adopting the doctrine laid down in *Visayas Geothermal Power Company v. CIR*,[20] where the Court held:

> Article 8 of the Civil Code provides that "judicial decisions applying or interpreting the law shall form part of the legal system of the Philippines and shall have the force of law." The interpretation placed upon a law by a competent court establishes the contemporaneous legislative intent of the law. Thus, such interpretation constitutes a part of the law as of the date the statute is enacted. It is only when a prior ruling of the Court is overruled, and a different view adopted, that the new doctrine may have to be applied prospectively in favor of parties who have relied on the old doctrine and have acted in good faith.[21]

The above principle was first pronounced in the early case of *Senarillos v. Hermosisima*,[22] where the Court held:

> That the decision of the Municipal Council of Sibonga was issued before the decision in *Festejo v. Mayor of Nabua* was rendered, would be, at the most, proof of good faith on the part of the police committee, but can not sustain the validity of their action. **It is elementary that the interpretation placed by this Court upon Republic Act 557 constitutes part of the law as of the date it was originally passed, since this Court's construction merely establishes the contemporaneous legislative intent that the interpreted law carried into effect.**[23] (Emphasis and underscoring supplied; citations omitted)

The Court further expounded on this principle in the subsequent case of *Columbia Pictures, Inc. v. Court of Appeals*:[24]

Article 4 of the Civil Code provides that "(l)aws shall have no retroactive effect, unless the contrary is provided. Correlatively, Article 8 of the same Code declares that "(j)udicial decisions applying the laws or the Constitution shall form part of the legal system of the Philippines."

Jurisprudence, in our system of government, cannot be considered as an independent source of law; it cannot create law. While it is true that judicial decisions which apply or interpret the Constitution or the laws are part of the legal system of the Philippines, still they are not laws. Judicial decisions, though not laws, are nonetheless evidence of what the laws mean, and it is for this reason that they are part of the legal system of the Philippines. Judicial decisions of the Supreme Court assume the same authority as the statute itself.

Interpreting the aforequoted correlated provisions of the Civil Code and in light of the above disquisition, this Court emphatically declared in *Co v. Court of Appeals, et al.* that the principle of prospectivity applies not only to original or amendatory statutes and administrative rulings and circulars, but also, and properly so, to judicial decisions. Our holding in the earlier case of *People v. Jabinal* echoes the rationale for this judicial declaration, *viz*:

> Decisions of this Court, although in themselves not laws, are nevertheless evidence of what the laws mean, and this is the reason why under Article 8 of the New Civil Code, "Judicial decisions applying or interpreting the laws or the Constitution shall form part of the legal system." **The interpretation upon a law by this Court constitutes, in a way, a part of the law as of the date that the law was originally passed, since this Court's construction merely establishes the contemporaneous legislative intent that the law thus construed intends to effectuate.** The settled rule supported by numerous authorities is a restatement of the legal maxim "*legis interpretatio legis vim obtinet*" — the interpretation placed upon the written law by a competent court has the force of law … but when a doctrine of this Court is overruled and a different view is adopted, the new doctrine should be applied prospectively, arid should not apply to parties who had relied on the old doctrine and acted on the faith thereof.

This was forcefully reiterated in *Spouses Benzonan v. Court of Appeals, et al.*, where the Court expounded:

> … But while our decisions form part of the law of the land, they are also subject to Article 4 of the Civil Code which provides that "laws shall have no retroactive effect unless the contrary is provided." This is expressed in the familiar legal maxim *lex prospicit, non respicit*, the law looks forward not backward. The rationale against retroactivity is easy to perceive. The retroactive application of a law usually divests rights that have already become vested or impairs the obligations of contract and hence, is unconstitutional. The same consideration underlies our rulings giving only prospective effect to decisions enunciating new doctrines.

The reasoning behind *Senarillos v. Hermosisima* that judicial interpretation of a statute constitutes part of the law as of the date it was originally passed, since the Court's construction merely establishes the contemporaneous legislative intent that the interpreted law carried into effect, is all too familiar. Such judicial doctrine does not amount to the passage of a new law but consists merely of a construction or interpretation of a pre-existing one, and that is precisely the situation obtaining in this case.

It is consequently clear that a judicial interpretation becomes a part of the law as of the date that law was originally passed, subject only to the qualification that when a doctrine of this Court is overruled and a different view is adopted, and more so when there is a reversal thereof, the new doctrine should be applied prospectively and should not apply to parties who relied on the old doctrine and acted in good faith. To hold otherwise would be to deprive the law of its quality of fairness and justice then, if there is no recognition of what had transpired prior to such adjudication.[25] (Emphasis supplied; citations omitted)

Based on the foregoing, unless *Filinvest* overturned a prior doctrine of the Court, its retroactive application would not be prejudicial to taxpayers. To repeat, the Court's interpretation of a statute merely establishes the contemporaneous legislative intent that

the interpreted law carried into effect.[26] In this case, SMC failed to establish the existence of a ruling, prior to *Filinvest*, which declared that intercompany loans and advances through memos and vouchers do not constitute debt instruments subject to DST under Section 179 of the NIRC.

To bolster its claim, SMC relies heavily on the Supreme Court Resolution in *Commissioner of Internal Revenue v. APC Group, Inc.* (***APC***), which upheld the Decision of the Court of Appeals (**CA**) in *Commissioner of Internal Revenue v. APC Group, Inc.* in CA-G.R. SP-69869, dated November 29, 2002, ruling that memos and vouchers evidencing inter-company advances are exempt from DST.[27]

It must be noted that *APC* was decided through a Minute Resolution, and the petition's denial therein was due to a failure to abide by procedural requirements. Nevertheless, the Court held that even if the petitioner therein complied with the procedural requirements, the petition would still be denied for failure to show that a reversible error was committed by the appellate court.

In the case of *Philippine Health Care Providers, Inc. v. Commissioner of Internal Revenue*,[28] the Court clarified that a Minute Resolution is not binding precedent:

> It is true that, although contained in a minute resolution, our dismissal of the petition was a disposition of the merits of the case. When we dismissed the petition, we effectively affirmed the CA ruling being questioned. As a result, our ruling in that case has already become final. When a minute resolution denies or dismisses a petition for failure to comply with formal and substantive requirements, the challenged decision, together with its findings of fact and legal conclusions, are deemed sustained. But what is its effect on other cases?
>
> With respect to the same subject matter and the same issues concerning the same parties, it constitutes *res judicata*. However, if other parties or another subject matter (even with the same parties and issues) is involved, the minute resolution is not binding precedent. Thus, in *CIR v. Baier-Nickel*, the Court noted that a previous case, *CIR v. Baier-Nickel* **involving the same parties and the same issues**, was previously disposed of by the Court through a minute resolution dated February 17, 2003 sustaining the ruling of the CA. Nonetheless, the Court ruled that **the previous case "(h)ad no bearing"** on the latter case because the two cases involved different subject matters as they were concerned

> with the taxable income of different taxable years.
>
> Besides, there are substantial, not simply formal, distinctions between a minute resolution and a decision. The constitutional requirement under the first paragraph of Section 14, Article VIII of the Constitution that the facts and the law on which the judgment is based must be expressed clearly and distinctly applies only to decisions, not to minute resolutions. A minute resolution is signed only by the clerk of court by authority of the justices, unlike a decision. It does not require the certification of the Chief Justice. Moreover, unlike decisions, minute resolutions are not published in the Philippine Reports. Finally, the proviso of Section 4(3) of Article VIII speaks of a decision. Indeed, as a rule, this Court lays down doctrines or principles of law which constitute binding precedent in a decision duly signed by the members of the Court and certified by the Chief Justice.[29] (Emphasis in the original; citations omitted)

Accordingly, considering that SMC was not a party in the case of *APC*, SMC cannot invoke the Court's pronouncement in that case, as the same was merely a Minute Resolution and is thus not binding precedent.

As to SMC's reliance on BIR Ruling [DA (C-035) 127-2008] dated August 8, 2008,[30] the same is misplaced.

It is a basic rule that a taxpayer cannot utilize for themselves specific BIR Rulings made for another, as only the taxpayer who sought such BIR Ruling may invoke the same.[31] Thus, since SMC failed to obtain a favorable ruling from the BIR categorically stating that their advances to related parties are not considered loans, and therefore, not subject to DST, SMC cannot seek refuge under a BIR Ruling that was issued for another entity.

Regarding SMC's liability for interest, the CIR argues that the CTA *En Banc* erred in ruling that it must refund the interest that SMC paid because the latter acted in good faith when it relied on previous BIR issuances which stated that intercompany loans and advances covered by inter-office memoranda are not subject to DST.

The CTA *En Banc* is in error.

Good faith cannot be invoked by SMC on the basis of previous BIR issuances since the same were not issued in its favor. Since SMC failed to obtain a favorable ruling from the BIR

declaring that their advances to related parties were not subject to DST, it cannot belatedly claim good faith under a BIR Ruling issued to a different entity. Thus, SMC is not entitled to a refund of the P15,676,011.49 interest on the deficiency DST.

However, the compromise penalty should not be imposed on SMC, as compromise is, by its nature, mutual in essence.[32] The records do not show that SMC agreed to the compromise penalty. This is bolstered by the fact that SMC disputed the assessment made by the CIR. It must also be noted that compromise penalty are amounts suggested in the settlement of criminal tax liability. Since SMC's case does not involve criminal tax liabilities, the compromise penalty should not have been imposed and collected.

WHEREFORE, the Petition for Review on *Certiorari* of the Commissioner of Internal Revenue in G.R. No. 259446 is **PARTIALLY GRANTED** and the Petition for Review on *Certiorari* of San Miguel Corporation in G.R. No. 257697 is **DENIED**. Accordingly, the Commissioner of Internal Revenue is ordered to refund or issue a tax certificate in favor of San Miguel Corporation in the amount of P50,000.00, representing the compromise penalty.

SO ORDERED.

Caguioa (Chairperson), Inting, Gaerlan, and *Dimaampao, JJ.*, concur.

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[1] 669 Phil. 323 (2011).

[2] *Rollo* (**G.R. No. 257697**), pp. 59-74. Penned by Associate Justice Ma. Belen M. Ringpis-Liban and concurred in by Associate Justices Juanito C. Castañeda, Jr., Erlinda P. Uy and Maria Rowena Modesto-San Pedro; Presiding Justice Roman G. Del Rosario wrote a Concurring and Dissenting Opinion; Associate Justice Catherine T. Manahan wrote a Dissenting Opinion, joined by Associate Justice Jean Marie A. Bacorro-Villena; Associate Justice Marian Ivy Ferrer Reyes-Fajardo took no part.

[3] **Commissioner of Internal Revenue v. Filinvest**, *supra* note 1, at 357.

[4] *Rollo* (**G.R. No. 257697**), p. 61, CTA *En Banc* Decision.

[5] *Id.*

[6] *Id.* at 62.

[7] *Id.*

[8] *Id.* at 62-63.

[9] *Id.* at 63.

[10] *Id.*

[11] *Id.* at 66.

[12] *Id.*

[13] *Id.* at 67.

[14] *Id.* at 70-72.

[15] *Rollo* (**G.R. No. 257697**), p. 6, Petition for Review on *Certiorari*.

[16] *Rollo* (**G.R. No. 259446**), p. 50.

[17] Section 173. *Stamp taxes upon documents, instruments, loan agreements and papers*. – Upon documents, instruments, loan agreements, and papers, and upon acceptances, assignments, sales, and transfers of the obligation, right or property incident thereto, there shall be levied, collected and paid for, and in respect of the transaction so had or accomplished, the corresponding documentary stamp taxes prescibed in the following Sections of this Title, by the person making, signing, issuing, accepting, or transferring the same wherever the document is made, signed, issued accepted or transferred when the obligation or right arises from Philippine sources or the property is situated in the Philippines, and at the same time such act is done or transaction had. **Provided**, That whenever one party to the taxable document enjoys exemption from the tax herein imposed, the other party thereto who is not exempt shall be the one directly liable for the tax.

[18] **CIR v. Filinvest Development Corporation**, *supra* note 1, at 355-357.

[19] Section 179. *Stamp Tax on All Debt Instruments*. – On every original issue of debt instruments, there shall be collected documentary stamp tax of One peso and fifty centavos (P1.50) on each Two hundred pesos (P200), or fractional part thereof, of the issue price of any such debt instrument: Provided, That for such debt instruments with terms of less than one (1) year, the documentary stamp tax to be collected shall be of proportional amount in accordance with the ratio of its terms in number of days to three hundred sixty five (365)

days: Provided, further, That only one documentary stamp tax shall be imposed on either loan agreement, or promissory notes issued to secure such loan.

For purposes of this section, the term 'debt instrument' shall mean debt instrument representing borrowing and lending transactions including but not limited to debentures, certificates of indebtedness, due bills, bonds, loan agreements, including those signed abroad wherein the object of contract is located or used in the Philippines, instruments and securities issued by the government or any of its instrumentalities, deposit substitute debt instruments, certificates or other evidences of deposits that are either drawing interest significantly higher than the regular savings deposit taking into consideration the size of the deposit and the risks involved or drawing interest and having a specific maturity date, orders for payment of any sum of money otherwise than at sight or on demand, promissory notes, whether negotiable or non-negotiable, except bank notes issued for circulation.

[20] 735 Phil. 321 (20l4).

[21] *Id.* at 336-337.

[22] 100 Phil. 501 (1956).

[23] *Id.* at 504.

[24] 329 Phil. 875 (1996).

[25] *Id.* at 905-908.

[26] **Senarillos v. Hermosisima**, *supra* note 22, at 504.

[27] *Rollo* (**G.R. No. 257697**), p. 29.

[28] 616 Phil. 387 (2009).

[29] *Id.* at 420-422.

[30] *Rollo* (**G.R. No. 257697**), p. 26, Petition for Review on *Certiorari*.

[31] **CIR v. Filinvest Development Corporation**, *supra* note 1, at 357.

[32] **Vda. De San Agustin v. CIR**, 417 Phil. 292, 302 (2001).

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