

NATIONAL GRID CORPORATION OF THE PHILIPPINES (NGCP), PETITIONER, VS. ENERGY REGULATORY COMMISSION, RESPONDENT.

Ponente: SORONGON, E.D., J.

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SORONGON, E.D., J.

This refers to the separate petitions for review under Rule 43 of the Rules of Court both filed at the instance of National Grid Corporation of the Philippines (NGCP for brevity) assailing the April 12, 2010 and December 1, 2010 decisions of the Energy Regulatory Commission (ERC) in ERC Case No. 2009-009 RC and ERC Case No. 2009-83 MC, respectively.

A Joint Decision is had on these cases given that both petitions essentially involve the same parties, issues and defenses.

The undisputed facts as stated in the petitions are as follows:

CA-G.R. SP. NO. 114686

"Pursuant to Section 8 of R.A. 9136, the National Transmission Corporation (TRANSCO), a government owned and controlled corporation was created to assume responsibility to operate and maintain the national transmission system formerly performed by the National Power Corporation.

Under R.A. 9511 (NGCP's franchise), entitled "An Act Granting the National Grid Corporation of the Philippines A Franchise to Engage in the Business of Conveying or Transmitting Electricity Through High Voltage Back-bone System or Interconnected Transmission Lines, Substations and Related Facilities, and For other Purposes," NGCP was granted the franchise to construct, install, finance, manage, improve, expand, operate, maintain, rehabilitate, repair and refurbish the present nationwide transmission system of the Republic of the Philippines.

On 15 January 2009, NGCP assumed the transmission functions of TRANSCO including the operation, management and maintenance of the nationwide electrical grid. In the performance of its functions as transmission service provider, NGCP entered into a Memorandum of Agreement (the "Agreement") with its GNPOWER MARIVELES COA: PLANT LTD., CO. (GNPOWER) on 11 January 2010. The Agreement provides, among others, that NGCP shall construct, operate, and maintain a connection facility (the "Connection Assets") which shall connect GNPOWER's coal plant located in Mariveles, Bataan to NGCP's transmission network to supply electricity to the grid subject to the approval by the ERC.

Consequently, NGCP and GNPOWER filed a Petition with ERC entitled "In the Matter of the Application for Approval of the Implementation of the Construction of the Connection Assets Associated with the 2 x 300 MW Coal Fired Power Plant of GNPOWER Mariveles Coal Plant Limited Company (GNPOWER), with prayer for Provisional Authority docketed as ERC Case No. 2009-009 RC." [1]

After due notice and hearing the said application was approved by the ERC in its Decision dated April 12, 2010.

Included in said decision, however, was a directive for NGCP to pay, within fifteen (15) days from receipt thereof, the Permit Fee in the amount of Six Million Eight Hundred Ninety Thousand Six Hundred Eighteen Pesos and Eighty Nine Centavos (Php6,890,618.89). The dispositive portion of the decision provides:

"WHEREFORE, the foregoing premises considered, the joint application for the approval of the connection assets associated with the 2 X 300 MW coal fired power plant of the GNPOWER filed by the National Grid Corporation of the Philippines (NGCP) and GNPOWER Mariveles Coal Plant Limited Company (GNPOWER) is hereby APPROVED subject to the following conditions:

- 1.The proposed Connection that NGCP shall impose to GNPOWER will be subject to verification and confirmation by the Commission on the annual application of NGCP's Connection Charges and Residual Subtransmission Charges; and
2. The proposed projects will be further optimized based on its actual use during the reset process for the next Regulatory Period following the procedures stated in the RTWR and other relevant issuances of the Commission.

Relative thereto, NGCP is hereby directed to pay a permit fee, within fifteen (15) days from receipt hereof, in the amount of Six Million Eight Hundred Ninety Thousand Six Hundred Eighteen Pesos and Eighty Nine Centavos (Php6,890,618.89), computed as follows:

Php918,749.185.00

----- x Php0.75 = Php6,890,618.89

Php100.00

SO ORDERED.”

On May 7, 2010, NGCP filed a Motion for Partial Reconsideration of the foregoing pronouncement of the ERC, particularly on the imposition of Permit Fee of Php6,890,618.89 on the ground that under Section 9 of R.A. 9511 or NGCP's Franchise, NGCP is exempted from payment of fees and charges, as hereunder quoted:

“Section 9. Tax Provisions. - In consideration of the franchise and rights hereby granted, the Grantee, its successors or assigns, shall pay a franchise tax equivalent to three percent (3%) of all gross receipts derived by the Grantee from its operation under this franchise. Said tax shall be in lieu of income tax and any and all taxes, duties, fees and charges of any kind, nature or description levied, established or collected by any authority whatsoever, local or national, on its franchise, rights, privileges, receipts, revenues and profits, and on properties used in connection with its franchise, from which taxes, duties and charges, the Grantee is hereby expressly exempted: Provided, That the Grantee, its successors or assigns, shall be liable to pay the same taxes on their real estate, buildings and personal property, exclusive of this franchise, as other corporations are now or hereby may be required by law to pay: Provided, further, That payment by Grantee of the concession fees due to PSALM under the concession agreement shall not be subject to income tax and value-added tax (VAT).

On June 17, 2010, NGCP received the Order of the ERC dated June 7, 2010 denying its Motion for Partial Reconsideration, the dispositive portion thereof reads:

"WHEREFORE, the foregoing premises, the "Motion for Partial Reconsideration" filed on May 7, 2010 by the National Grid Corporation of the Philippines (NGCP) is hereby DENIED for lack of merit.

Relative thereto, the Commission takes note of the letter dated May 7, 2010 filed by NGCP informing the Commission that it shall pay under protest the permit fee in the amount of Php6,890,618.89. subsequently, on May 12, 2010, NGCP paid the said permit fee as evidenced by ERC Official Receipt No. 7078472.

SO ORDERED."

CA-G.R. SP. NO. 118868

"Pursuant to Section 8 of R.A. 9136, the National Transmission Corporation (TRANSCO), a government owned and controlled corporation was created to assume responsibility to operate and maintain the national transmission system formerly performed by the National Power Corporation.

Under R.A. 9511 (NGCP's franchise), entitled "An Act Granting the National Grid Corporation of the Philippines A Franchise to Engage in the Business of Conveying or Transmitting Electricity Through High Voltage Back-bone System or Interconnected Transmission Lines, Substations and Related Facilities, and For other Purposes," NGCP was granted the franchise to construct, install, finance, manage, improve, expand, operate, maintain, rehabilitate, repair and refurbish the present nationwide transmission system of the Republic of the Philippines.

On 15 January 2009, NGCP assumed the transmission functions of TRANSCO including the operation, management and maintenance of the nationwide electrical grid. In the performance of its functions as transmission service provider, NGCP entered into a Memorandum of Agreement (the "Agreement") with Cebu Energy Development Corporation (CEDC) wherein the latter will undertake the Transmission Projects subject to reimbursement by NGCP of the relevant costs as may be approved by the ERC.

Consequently, NGCP and CEDC filed a Joint Petition with ERC entitled "In the Matter of the Application for Approval of the Implementation of the Transmission Project associated with the 2 x 82 MW Thermal Power Plant of Cebu Energy Development Corporation, including Replacement Works for the Naga-Sigpit Tower NS-38 Line, with prayer for Provisional Authority." Said joint application was docketed as ERC Case No. 2009-83 MC."[2]

NGCP's application was approved by the ERC by Decision dated December 1, 2010 but subject to a directive for NGCP to pay the Permit Fee in the amount of Two Hundred Eight Thousand Four Hundred Three Pesos and Eighty Nine Centavos (Php208,403.89). The dispositive portion of the decision reads:

"WHEREFORE, the foregoing premises considered, the joint application filed by the National Grid Corporation of the Philippines (NGCP) and the Cebu Energy Development Corporation (CEDC) for approval of the implementation of the Transmission Projects associated with the 3 x 82 MW thermal power plant of CEDC, is hereby APPROVED, subject to the condition that the proposed projects will be further optimized based on its actual use during the reset process for the next Regulatory Period following the procedures stated in the Rules for Transmission Wheeling Rates (RTWR) and other relevant issuances of the Commission.

Relative thereto, NGCP is hereby directed to pay a total permit fee in the amount of Two Hundred Eight Thousand Four Hundred Three and 31/100 Pesos (Php208,403.31), computed as follows:

Php27,787,108.00

----- x Php0.75 = Php208,403.31

Php100.00

SO ORDERED."

NGCP moved for partial reconsideration of the foregoing Decision, specifically on the imposition of the Php208,403.31 permit fee banking on the argument that under Section 9 of R.A. 9511 or NGCP's Franchise, it is exempted from payment of fees and charges, as hereunder quoted:

"Section 9. Tax Provisions. - In consideration of the franchise and rights hereby granted, the Grantee, its successors or assigns, shall pay a franchise tax equivalent to three percent (3%) of all gross receipts derived by the Grantee from its operation under this franchise. Said tax shall be in lieu of income tax and any and all taxes, duties, fees and charges of any kind, nature or description levied, established or collected by any authority whatsoever, local or national, on its franchise, rights, privileges, receipts, revenues and profits, and on properties used in connection with its franchise, from which taxes, duties and charges, the Grantee is hereby expressly exempted: Provided, That the Grantee, its successors or assigns, shall be liable to pay the same taxes on their real estate, buildings and personal property, exclusive of this franchise, as other corporations are now or hereby may be required by law to pay: Provided, further, That payment by Grantee of the concession fees due to PSALM under the concession agreement shall not be subject to income tax and value-added tax (VAT).

Just like the first petition, ERC also denied NGCP's Motion for Partial Reconsideration by Order dated February 21, 2011, decreeing as follows:

"WHEREFORE, the foregoing premises considered, the "Motion for Partial Reconsideration" filed on January 28, 2011 by the National Grid Corporation of the Philippines (NGCP) is hereby DENIED.

Accordingly, NGCP is hereby directed to pay the permit fee in the amount of Two Hundred Eight Thousand Four Hundred Three Pesos and 31/100 (PHP208, 403.31), within five (5) days from receipt hereof, which will be included as part of its Regulatory Compliance Cost for the 3rd Regulatory Period, computed as follows:

Php27,787,108.00

----- x Php0.75 = Php208,403.31

Php100.00

SO ORDERED."[3]

Displeased with the findings of the ERC in both cases, NGCP instituted the present recourse premised on this lone issue:

WHETHER OR NOT NGCP IS EXEMPT FROM PAYMENT OF PERMIT FEES IN VIEW OF SECTION 9 OF R.A. 9511 (NGCP FRANCHISE)

NGCP contends that as grantee, its rights conferred by its legislative franchise should be respected. It insists that the tax exemption it enjoys under Section 9 of R.A. 9511 is plain, unambiguous and comprehensive enough as to include all fees and taxes of any nature whether collected by the local or national government. For that matter, it was a glaring error on the part of the ERC to pigeonhole the definition of a permit fee and limit the application of Section 9 to tax-related impositions alone.

We uphold.

Although tax exemptions are undoubtedly looked highly with disfavor, however, it should not also be construed grudgingly as to defeat the purpose for which it is intended. The privilege must be justified by the clearest grant of a law that leaves no doubt of the intention of the legislature.

At bar, petitioner justifies its claim of exemption from the explicit provision of Section 9 of RA 9511, the law granting petitioner's franchise. A careful reading of the questioned provision reveals that the language used therein is so clear that this Court is duty-bound to enforce it according to its plain meaning. Thus, it provides:

"Section 9 of petitioner's franchise provides, as follows:

Section 9. Tax Provisions - In consideration of the franchise and rights hereby granted, the Grantee, its successors or assigns, shall pay a franchise tax equivalent to three percent (3%) of all gross receipts derived by the Grantee from its operation under its franchise. Said tax shall be in lieu of income tax and any and all taxes, duties, fees and charges of any kind, nature or description levied, established or collected by any authority whatsoever, local or national, on its franchise, rights, privileges, receipts, revenues and profits, and on properties used in connection with its franchise, from which taxes, duties and charges, the grantee is hereby expressly exempted: Provided, That the Grantee, its successors or assigns, shall be liable to pay the same taxes on their real estate, buildings and personal property, exclusive of this franchise, as other corporations are now or hereby may be required by law to pay: Provided, further, That payment by Grantee of the concession fees due to PSALM under the concession agreement shall not be subject to income tax and value-added tax (VAT). (Emphasis ours)

Observably, nothing in the foregoing provision is unclear and unambiguous thereby leaving no room for interpretation. NGCP's franchise clearly exempts it from paying any tax couched as fees whether collected by the national or local government. In other words, the permit fee demanded by herein respondent from NGCP falls within the purview of "any and all taxes, duties, fees and charges of any kind, nature or description levied, established or collected by any authority whatsoever, local or national, on its franchise, rights, privileges, receipts, revenues and profits, and on properties used in connection with its franchise, from which taxes, duties and charges, the grantee is hereby expressly exempted".

The cases under Our consideration cannot be resolved in isolation from an earlier case decided by this Court involving the same parties and issue which We herein reproduce verbatim for the guidance of both petitioner and respondent. In the case of *National Grid Corporation of the Philippines (NGCP) vs. Energy Regulatory Commission*[4], this issue was settled in this wise:

"Section 9 of petitioner's franchise provides, as follows:

Section 9. Tax Provisions - In consideration of the franchise and rights hereby granted, the Grantee, its successors or assigns, shall pay a franchise tax equivalent to three percent (3%) of all gross receipts derived by the Grantee from its operation under its franchise. Said tax shall be in lieu of income tax and any and all taxes, duties, fees and charges of any kind, nature or description levied, established or collected by any authority whatsoever, local or national, on its franchise, rights, privileges, receipts, revenues and profits, and on properties used in connection with its franchise, from which taxes, duties and charges, the grantee is hereby expressly exempted: Provided, That the Grantee, its successors or assigns, shall be liable to pay the same taxes on their real estate, buildings and personal property, exclusive of this franchise, as other corporations are now or hereby may be required by law to pay: Provided, further, That payment by Grantee of the concession fees due to PSALM under the concession agreement shall not be subject to income tax and value-added tax (VAT). (Emphasis ours)

Contrary to what the ERC posits, the meaning of the word "fees" does not appear to be ambiguous, but is rather plain and devoid of different interpretations. We reiterate our earlier disquisition on the matter in the above-cited

National Grid Corporation of the Philippines vs. Hon. Zenaida G. Ducute, et al., *supra*, thus:

xxx the phrase of any kind, nature or description levied, established or collected by any authority whatsoever, local or national, on its franchise, rights, privileges, receipts, revenues and profits, and on properties used in connection with its franchise to qualify the word fees, among others, in the foregoing provision is broad enough to contemplate permit fees as among the fees from which petitioner is exempt from paying under Section 9, R.A. No. 9511. Thus, we reject the argument of public respondents that under the doctrine of associated words (*noscitur a sociis*), the word fees mentioned in petitioner's franchise should not be construed in its generic and ordinary sense but should be given a meaning consistent with the sense in which its companion words or phrase are used, i.e., income tax, any and all taxes, and duties. This Court is convinced that the legislature would not have gone to such great lengths to qualify the word fees in Section 9, R.A. No. 9511, by using the all-encompassing phrase of any kind, nature or description levied, xxx local or national, on its franchise, rights, privileges, receipts, revenues and profits, and on properties used in connection with its franchise had it been the intention of Congress to exclude permit fees from the exemptions given to petitioner under Section 9 of R.A. No. 9511. (Emphasis ours)

Clearly, the qualification of the word "fees" to any kind, nature or description levied, established or collected by any authority, is comprehensive enough to include permit fees being imposed by the ERC. This Court is guided by the basic rule that where the language of a statute is clear and unambiguous, the law is applied according to its express terms, and interpretation should be resorted to only where a literal interpretation would be either impossible or absurd or would lead to an injustice.

In this case, a literal interpretation of Section 9 is not impossible, absurd, or even unjust. The deliberations behind the enactment of Section 9 show that the legislature only tackled petitioner's income tax exemption in consideration of paying franchise taxes. Nothing was ever discussed on what particular items are covered by the word "fees," particularly whether petitioner is either covered or exempted from paying "permit fee." Among the other liabilities, i.e. taxes on their real estate, buildings and personal property; and a concession fee, stated in Section 9 which petitioner is required to pay despite the exemption, permit fee is not mentioned. This shows the legislative intent not to include the word "permit fee" since the qualification of the word "fees" to any kind, nature or description is broad enough to embrace all forms of fees.

In the same vein, ERC's contention that petitioner must pay the permit fees because under Section 1427 of its franchise it is obliged to comply with the provisions of the Public Service Act does not convince this Court. Petitioner's argument is noteworthy, viz:

xxx that where there is a conflict between a particular or a special provision and a general provision in the same statute and the latter in its most comprehensive sense would overrule the former, the particular or special provision must be operative and the general provision must be taken to affect only the other parts of the statute to which it may properly apply.

Courts of justice, when confronted with apparently conflicting statutes or provisions, should endeavor to reconcile the same, instead of declaring outright the validity of one as against the other.²⁹ Further, it is a familiar rule of statutory construction that to the extent of any necessary repugnancy between a general and a special law or provision, the latter will control the former without regard to the respective date of passage.

In this case, between Sections 9 and 14 of petitioner's franchise, the former being a special provision as it deals with a particular subject is controlling in relation to the latter, which is a general provision as it merely mandates the applicability of the Public Service Act. Thus, the two provisions can be reconciled, such that petitioner can still abide by the Public Service Act without paying the permit fees, in which case, the legislative intent to exempt petitioner from payment of permit fee as expressly stated in its franchise would not be rendered nugatory. In

National Grid Corporation of the Philippines vs. Hon. Zenaida G. Ducut, supra, this Court further ruled:

xxx Thus, although TRANSCO may have been required to pay permit fees for its approved projects, the same may no longer be imposed on the Petitioner as it is now required to pay franchise taxes. To reiterate, under its franchise, Petitioner is required to pay a franchise tax in lieu of income tax and any and all taxes, duties, fees and charges of any kind, nature or description.

xxx xxx xxx

xxx Clearly, to require Petitioner to pay for fees not otherwise required by its franchise is to defeat the purpose of its legislative franchise. Moreover, Petitioner is subject to the provisions of the EPIRA and the conditions of the Concession Agreement insofar as they are consistent with its legislative franchise.

We are also unconvinced of the ERC's ruling that petitioner is required to pay permit fees because the application involves a capital expenditure (CAPEX) project and that the exemption under Section 9 of petitioner's franchise applies even to fees imposable due to asset or property expansion under the Public Service Act.³² However, we take exception to the foregoing ruling because the provisions of Section 9 do not make a distinction as to whether the exemption applies only to petitioner's franchise, rights, receipts, revenues and profits, or to the properties used in connection thereof.

Further, we find the ruling in Republic vs. ICC squarely applicable to this case, thus:

In this connection, it is significant to note that the subsequent congressional franchise granted to the Domestic Satellite Corporation under Presidential Decree No. 947, states:

Section 6. In consideration of the franchise and rights hereby granted, the grantee shall pay to the Republic of the Philippines during the life of this franchise a tax of one-half percent of gross earnings derived by the grantee from its operation under this franchise and which originate from the Philippines. Such tax shall be due and payable annually within ten days after the audit and approval of the accounts by the Commission on Audit as prescribed in Section 11 hereof and shall be in lieu of all taxes, assessments, charges, fees, or levies of any kind, nature, or description levied, established or collected by any municipal, provincial, or national authority x x x The CA was correct in ruling that the above-quoted provision is, by law, considered as ipso facto part of ICC's franchise due to the "parity clause" embodied in Section 23 of R.A. No. 7925. Accordingly, respondent ICC cannot be made subject to the payment of the subject fees because its payment of the franchise tax is "in lieu" of all other taxes and fees. (Emphasis ours)

In the said case, Section 6 of Domestic Satellite Corporation's (DSC) franchise, which was extended to ICC by virtue of the parity clause, provided exemption from payment of permit fees, and the wordings thereof particularly with respect to the qualification of the word "fees" to any kind of nature, or description levied, established or collected, are substantially the same as those in Section 9 of herein petitioner's franchise. Accordingly, Section 9 of petitioner's franchise should be construed in the same manner the Supreme Court construed Section 6 of the DSC's franchise, exempting payment from permit fees. We do not find any reason why the ruling in the said case is not applicable here. The ERC's argument that the provision under the DSC's franchise contains an explicit enumeration of examples, such as "custom duties, wharfage, etc." which qualify the usage of the word "fees" lacks merit.³⁴ Such examples are mere general descriptions which do not in any way affect the applicability of the exemption from payment of permit fees. We emphasize that the basic issue in this case is whether petitioner is liable to pay permit fees, considering that Section 9 of its franchise provides the exemption therefrom. To stress, the Supreme Court, in Republic vs. ICC, supra, held that: Petitioner itself admits that the fees imposed are precisely regulatory and supervision fees, and not taxes. This necessarily implies, however, that such fees must be

commensurate to the costs and expenses involved in discharging its supervisory and regulatory functions. In the words of Section 40(g) of the Public Service Act itself, the fees and charges which petitioner NTC is authorized to collect from any public service or applicant are limited to the "reimbursement of its expenses in the authorization, supervision and/or regulation of public services." It is difficult to comprehend how the cost of licensing, regulating, and surveillance could amount to P1,190,750.50. The CA was correct in finding the amount imposed as permit fee exorbitant and in complete disregard of the basic limitation that the fee should be at least approximately commensurate to the expense. Petitioner itself admits that it had imposed the maximum amount possible under the Public Service Act, as amended. That is hardly taking into consideration the actual costs of fulfilling its regulatory and supervisory functions. (Emphasis ours) Indeed, permit fees are imposable under the Public Service Act. In this case however, the issue is whether the amount sought to be collected is purely regulatory in nature. We agree with petitioner that the fees being imposed are in the nature of tax from payment of which it is exempted. However, even assuming that petitioner is not exempted from payment of permit fees, this Court finds, in light of the ruling in *Republic v. ICC*, supra, that the amount of One Million Nine Hundred Seventy One Thousand Nine Hundred Forty Pesos (Php 1,971,940.00) imposed on petitioner is exorbitant and non commensurate to the expense of regulation, hence, it should be struck out."

From the preceding discourse, need we say more? Indeed, there is nothing left to be argued on NGCP's exemption to pay the imposed permit fee. Such issue has been amply settled in the aforesaid rulings thereby giving us no reason to deviate therefrom. Verily, this Court in that case had taken pains to demonstrate NGCP's non liability to pay any permit fee as the same is covered by the exemption under its franchise, thus, We stand by the said decision with conviction and adopt in the present controversy the ratiocinations therein contained.

WHEREFORE, above premises duly considered, the instant petitions are both GRANTED. The assailed Decisions of the Energy Regulatory Board dated April 12, 2010 and December 1, 2010 ordering the payment of permit fee as well as the Orders dated June 7, 2010 and February 21, 2011 which denied petitioner's partial motion for reconsideration are hereby MODIFIED by declaring petitioner National Grid Corporation of the Philippines EXEMPT from payment of the assailed permit fees.

SO ORDERED.

Carandang (Chairperson) and Gonzales-Sison, JJ., concur.

[1] Petition, Rollo, pp. 10-17

[2] Petition, Rollo, pp. 3-10

[3] Order dated February 21, 2011, Rollo, pp. 36-41

[4] CA-G.R. No. SP. 120434, promulgated on July 27, 2012 penned by Justice Hakim S. Abdulwahid

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