BATANGAS CITY, MARIA TERESA GERON, IN HER CAPACITY AS CITY TREASURER OF BATANGAS CITY AND TEODULFO A. DEGUITO, IN HIS CAPACITY AS CITY LEGAL OFFICER OF BATANGAS CITY, PETITIONER...

G.R. No. 187631. July 08, 2015

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PERALTA J.:*

Before this Court is a Petition for Review on Certiorari under Rule 45 of the Rules of Court assailing the Decision[1] dated January 22, 2009 and Resolution[2] dated April 13, 2009 of the Court of Tax Appeals (CTA) En Banc in CTA EB No. 350 which affirmed in toto the Amended Decision[3] dated July 31, 2007 and Resolution[4] dated November 21, 2007 of the CTA Second Division in CTA AC Case No. 10.

The facts follow.

Petitioner Batangas City is a local government unit (LGU) with the capacity to sue and be sued under its Charter and Section 22(a)(2) of the Local Government Code (LGC) of 1991. Petitioners Teodulfo A. Deguito and Benjamin E. Pargas are the City Legal Officer and City Treasurer, respectively, of Batangas City.

Respondent Pilipinas Shell Petroleum Corporation operates an oil refinery and depot in Tabagao, Batangas City, which manufactures and produces petroleum products that are distributed nationwide.

In 2002, respondent was only paying the amount of P98,964.71 for fees and other charges which include the amount of P1,180.34 as Mayor's Permit. However, on February 20, 2001, petitioner Batangas City, through its City Legal Officer, sent a notice of assessment to respondent demanding the payment of P92,373,720.50 and P312,656,253.04 as business taxes for its manufacture and distribution of petroleum products. In addition, respondent was also required and assessed to pay the amount of P4,299,851.00 as Mayor's Permit Fee based on the gross sales of its Tabagao Refinery. The assessment was allegedly pursuant of Section 134 of the LGC of 1991 and Section 23 of its Batangas City Tax Code of 2002.

In response, respondent filed a protest on April 17, 2002 contending among others that it is not liable for the payment of the local business tax either as a manufacturer or distributor of petroleum products. It further argued that the Mayor's Permit Fees are exorbitant, confiscatory, arbitrary, unreasonable and not commensurable with the cost of issuing a license.

On May 13, 2002, petitioners denied respondent's protest and declared that under Section 14 of the Batangas City Tax Code of 2002, they are empowered to withhold the issuance of the Mayor's Permit for failure of respondent to pay the business taxes on its manufacture and distribution of petroleum products.

On June 17, 2002, respondent filed a Petition for Review pursuant to Section 195 of the LGC of 1991 before the Regional Trial Court (RTC) of Batangas City.

In its petition, respondent maintained that petitioners have no authority to impose the said taxes and fees, and

argued that the levy of local business taxes on the business of manufacturing and distributing gasoline and other petroleum products is contrary to law and against national policy. It further contended that the Mayor's Permit Fee levied by petitioners were unreasonable and confiscatory.

In its Answer, petitioners contended that the City of Batangas can legally impose taxes on the business of manufacturing and distribution of petroleum products, including the Mayor's Permit Fees upon respondent.

Trial thereafter ensued.

In the interim, respondent paid under protest the Mayor's Permit Fees for the year 2003 amounting to P774,840.50 as manufacturer and P3,525,010.50 as distributor. When respondent applied for the issuance of the Mayor's Permit in 2004, it offered the amount of P150,000.00 as compromise Mayor's Permit Fee without prejudice to the outcome of the case then pending, which was rejected by petitioners.

On October 29, 2004, the RTC of Batangas City rendered a Decision[5] sustaining the imposition of business taxes by petitioners upon the manufacture and distribution of petroleum products by respondent. However, the RTC withheld the imposition of Mayor's Permit Fee in deference to the provisions of Section 147 of the LGC, in relation to Section 143(h) of the same Code, which imposed a limit to the power of petitioners to collect the said business taxes. The fallo of said decision reads:

> WHEREFORE, in view of the foregoing premises, this Court hereby renders judgment as follows:
>
> - The taxes on the privilege of engaging in the business of manufacturing, distribution or dealing in petroleum products in the amount of P92,373,750.50 and P312,656,253.04, respectively, imposed by Batangas City on Pilipinas Shell, is VALID.
>
> - Declaring the Mayor's Permit Fee in the amount of P4,299,851.00 based on gross receipts/sales as grossly excessive and unreasonable considering the aforesaid business taxes.

ACCORDINGLY, THE PETITIONER, PILIPINAS SHELL PETROLEUM CORPORATION (PSPC), IS HEREBY ORDERED TO PAY THE AMOUNT OF PHP405,030,003.54 AS TAX ON ITS BUSINESS OF ENGAGING IN THE MANUFACTURE AND DISTRIBUTION OF PETROLEUM PRODUCTS, WHILE THE ASSESSMENT OF PHP4,299,851.00 AS MAYOR'S PERMIT FEE IS HEREBY ORDERED REVOKED WITHOUT PREJUDICE TO ITS MODIFICATION BY THE RESPONDENTS, BATANGAS CITY, ET AL.

SO ORDERED.[6]

Unsatisfied, respondent filed a "Motion for Partial Reconsideration."

In an Order[7] dated February 28, 2005, the RTC denied respondent's motion for lack of merit.

Hence, respondent filed a Petition for Review with Extremely Urgent Application for a Temporary Restraining Order and/or a Writ of Preliminary Injunction with the CTA Second Division on April 27, 2005.

Considering the urgency of the resolution of respondent's Application for the Issuance of a Writ of Preliminary Injunction, the CTA Second Division granted the said application and ordered petitioners to hold in abeyance the collection of the questioned manufacturer and distributor's taxes, conditioned upon the filing of respondent of a surety bond in the amount of P500,000,000.00.

In a Decision dated June 21, 2007, the CTA Second Division granted respondent's petition. It held that respondent is not subject to the business taxes on the manufacture and distribution of petroleum products because of the express limitation provided under Section 133(h) of the LGC. The dispositive portion of said Decision reads:

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> WHEREFORE, premises considered, the judgment/order of the RTC Branch II of Batangas City is hereby MODIFIED. As to the business taxes on the manufacture and distribution of petroleum products, We find the [respondent] not liable for the same. As to the Mayor's permit, We find that it is excessive. Accordingly, the [petitioner] is hereby (a) declared legally proscribed from imposing business taxes on the manufacture and distribution of petroleum products and (b) to refund in the form of tax credit the excessive mayor's permit in the amount of THREE MILLION FIVE HUDNRED TWENTY-FIVE THOUSAND TEN PESOS and FIFTY CENTAVOS (P3,525,010.50)
>
> SO ORDERED.[8]

On July 13, 2007, respondent filed a "Motion for Clarification" on the exact amount to be refunded by petitioners as regards the Mayor's Permit Fees. After a perusal of the "Motion for Clarification," the CTA Second Division found the motion partly meritorious. Thus:

> Indeed, there is a discrepancy in the amount to be refunded and to clarify, the amount should be P3,870,860.00 as written in the body of the decisions as follows:
> Since [petitioners] failed to modify the computation of the mayor's permit fee and based on justice and equity, [respondent] should be refunded with the mayor's permit fees ordered revoked by the court a quo.
>
> The details of the additional amount of P4,299,851.00 mayor's permit fees are as follows:
>
> Manufacturer
>
> Distributor
>
> Mayor's Permit Fee
>
> P704,305.00
>
> P3,166,555.00
>
> License Fee
>
> 70,535.50
>
> Prof. Fee Res/Bus 25,000.00 Fire Insp. Fee
>
> 1,000.00
>
> Occ./Prof.Tax San Permit & San Insp. Fee
>
> 12,000.00
>
> Fire Code Fee
>
> 320,455.00
>
> Total Amount
>
> P774,840.50
>
> P3,525,010.50

The amount to be refunded is not the full amount of P4,299,851.00 but the excessive mayor's permit for manufacturing and distributing in the amount of P704,305.00 and P3,166,555.00, respectively, or in the total amount of P3,870,860.00.

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To conform to this aforequoted pronouncement, the dispositive portion of the assailed decision should be amended so that the exact amount of the Mayor's Permit Fees to be refunded be changed from P3,525,010.50 to P3,870.860.00.

Section 2, Rule 36 of the Rules of Court reads as follows:

> SEC. 2. Entry of Judgments and final orders.- If no appeal or motion for new trial or reconsideration is filed within the time provided in these Rules, the judgment or final order shall forthwith be entered by the clerk in the book of entries of judgments. The date of finality of the judgment or final order shall be deemed to be the date of its entry.

In this case, PSPC received the Decision on June 28, 2007 and it filed its motion for clarification (treated as a motion for reconsideration) on July 13, 2007 which is within the period allowed by law. In effect, our Decision has not yet become final and executory. Hence, our Decision may be amended.

Moreover, pursuant to Section 5(g), Rule 135 of the Revised Rules of Court that every court shall have the power to amend or control its process and orders so as to make them conformable to law and justice, the Second Division of this Court resolves to amend its Decision dated June 21, 2007 by making the necessary corrections.

WHEREFORE, in view of the foregoing, [respondent] 's Motion for Clarification is partly GRANTED. Accordingly, the dispositive portion of this Court's Decision dated June 21, 2007 is hereby AMENDED as follows:

> WHEREFORE, premises considered, the judgment/order of the RTC Branch II of Batangas City is hereby MODIFIED. As to the business taxes on the manufacture and distribution of petroleum products, We find the [respondent] not liable for the same. As to the mayor's permit, We find that it is excessive. Accordingly, the [petitioner] is hereby (a) declared legally proscribed from imposing business taxes on the manufacture and distribution of petroleum products and (b) to refund in the form of tax credit the excessive mayor's permit in the amount of THREE MILLION EIGHT HUNDRED SEVENTY THOUSAND EIGHT HUDNRED SIXTY PESOS (P3,870,860.00)
>
> SO ORDERED.

SO ORDERED.[9]

Petitioners filed a motion for reconsideration against said decision but the same was denied by the CTA Second Division in a Resolution dated November 21, 2007.

Not satisfied, petitioners filed a Petition for Review praying for the reversal of the Amended Decision and Resolution of the CTA Second Division.

On January 22, 2009, the CTA En Banc promulgated a Decision affirming in toto the Amended Decision of the CTA Second Division. The CTA En Banc found no cogent reason to disturb the findings and conclusions of the CTA Second Division. The dispositive portion of said Decision reads:

> WHEREFORE, the instant Petition for Review is hereby DENIED DUE COURSE and DISMISSED for lack of merit. Accordingly, the July 31, 2007 Amended Decision and November 21, 2007 Resolution of the CTA Second Division in CTA AC Case No. 10 entitled, "PILIPINAS SHELL PETROLEUM CORPORATION, petitioner vs. BATANGAS CITY, BENJAMIN E. PARGAS in his capacity as CITY TREASURER and TEODULFO A. DEGUITO in his capacity as CITY LEGAL OFFICER OF BATANGAS CITY, [petitioners]," are hereby AFFIRMED in toto.
>
> SO ORDERED.[10]

Unfazed, petitioners filed a motion for reconsideration.

In a Resolution dated April 13, 2009, the CTA En Banc denied petitioners' motion for reconsideration for lace of merit.

Hence, this petition.

Petitioner raises the following assignment of errors:

> - THE COURT OF TAX APPEALS EN BANC ERRED IN NOT RULING THAT THE POWER OF LOCAL GOVERNMENT UNITS TO TAX BUSINESS IS SOLELY GOVERNED BY SEC. 143 AND 143(h) OF THE LOCAL GOVENRMENT CODE OF 1991.
>
> - THE COURT OF TAX APPEALS EN BANC ERRED IN NOT RULING THAT THE WORD "TAXES" IN SEC. 133(h) DOES NOT INCLUDE BUSINESS TAXES.
>
> - THE COURT OF TAX APPEALS EN BANC ERRED IN DISREGARDING THE DISTINCTION BETWEEN TAXES ON ARTICLES AND TAXES ON BUSINESS.
>
> - THE COURT OF TAX APPEALS EN BANC INCORRECTLY CONSTRUED A CLEAR PROVISION OF LAW, SPECIFICALLY SECTION 133(h) OF THE LOCAL GOVERNMENT CODE OF 1991, AS AN EXPRESS LIMITATION ON THE POWER OF LOCAL GOVENRMENT UNITS TO IMPOSE TAXES ON THE BUSINESS OF MANUFACTURE AND DISTRIBUTION OF PETROLEUM PRODUCTS."[11]

In essence, the issue is whether a LGU is empowered under the LGC to impose business taxes on persons or entities engaged in the business of manufacturing and distribution of petroleum products.

It its petition, petitioners assert that any activity that involves the production or manufacture and the distribution or selling of any kind or nature as a means of livelihood or with a view to profit can be taxed by the LGUs. They posit that the authority granted to them by Section 143(h) of the LGC is so broad that it practically covers any business that the sanggunian concerned may deem proper to tax, even including businesses which are already subject to excise, value-added or percentage tax under the National Internal Revenue Code (NIRC) provided that the same shall not exceed two percent of the gross sales or receipts of the preceding calendar year.

We do not agree.

At the outset, it must be emphasized that although the power to tax is inherent in the State, the same is not true for LGUs because although the mandate to impose taxes granted to LGUs is categorical and long established in the 1987 Philippine Constitution, the same is not all encompassing as it is subject to limitations as explicitly stated in Section 5, Article X of the 1987 Constitution, viz.:

> SECTION 5. Each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local governments.

In the consolidated cases of City of Manila, et al. v. Hon. Colet and Malaysian Airline system; Maersk-Filipinas, Inc., et al. v. City of Manila, et al,; Eastern Shipping Lines, Inc. v. City Council of Manila, et al; William Lines, Inc., et al. v. Regional Trial Court of Manila, et al.; PNOC Shipping and Transport Corporation v. Hon. Nabong, et al.; Maersk-Filipinas, Inc., et al. v. City of Manila, et al, and with Intervenors William Lines, Inc., et al; Cosco Container Lines and HEUNG-A Shipping Co., Ltd., et al. v. City of Manila; Sulpicio Lines, Inc. v. Regional Trial Court of Manila, et al; Association of International Shipping Lines, Inc. v. City of Manila, et al; Dongnama Shipping Co., Ltd., et al. v. Court of Appeals, et al.,[12] this Court expounded that the LGUs' power to tax is

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subject to the limitations set forth under Section 133 of the LGC. Thus:

> It is already well-settled that although the power to tax is inherent in the State, the same is not true for the LGUs to whom the power must be delegated by Congress and must be exercised within the guidelines and limitations that Congress may provide. The Court expounded in Pelizloy Realty Corporation v. The Province of Benguet that:
> The power to tax "is an attribute of sovereignty," and as such, inheres in the State. Such, however, is not true for provinces, cities, municipalities and barangays as they are not the sovereign; rather, there are mere "territorial and political subdivisions of the Republic of the Philippines."

The rule governing the taxing power of provinces, cities, municipalities and barangays is summarized in Icard v. City Council of Baguio:

> It is settled that a municipal corporation unlike a sovereign state is clothed with no inherent power of taxation. The charter or statute must plainly show an intent to confer that power or the municipality, cannot assume it. And the power when granted is to be construed in strictissimi juris. Any doubt or ambiguity arising out of the term used in granting that power must be resolved against the municipality. Inferences, implication, deductions - all these- have no place in the interpretation of the taxing power of a municipal corporation.

Therefore, the power of a province to tax is limited to the extent that such power is delegated to it either by the Constitution or by statute. Section 5, Article X of the 1987 Constitution is clear on this point:

x x x x x x x x x

Per Section 5, Article X of the 1987 Constitution, "the power to tax is no longer vested exclusively on Congress; local legislative bodies are now given direct authority to levy taxes, fees and other charges." Nevertheless, such authority is "subject to such guidelines and limitations as the Congress may provide."

In conformity with Section 3, Article X of the 1987 Constitution, Congress enacted Republic Act No. 7160, otherwise known as the local Government Code of 1991. Book II of the LGC governs local taxation and fiscal matters.

Relevant provisions of Book II of the LGC establish the parameters of the taxing powers of LGUs found below.

First, Section 130 provides for the following fundamental principles governing the taxing powers of LGUs:

- Taxation shall be uniform in each LGU.

- Taxes, fees, charges and other impositions shall:

- be equitable and based as far as practicable on the taxpayer's ability to pay;

- be levied and collected only for public purposes;

- not be unjust, excessive, oppressive orconfiscatory;

- not be contrary to law, public policy, national economic policy, or in the restraint of trade.

- The collection of local taxes, fees, charges and other impositions shall in no case be left to any private person.

- The revenue collected pursuant to the provisions of the LGC shall inure solely to the benefit of, and be subject to the disposition by, the LGU levying the tax, fee, charge or other imposition unless otherwise specifically provided by the LGC.

- Each LGU shall, as far as practicable, evolve a progressive system of taxation.

Second, Section 133 provides for the common limitations on the taxing powers of LGUs.

Among the common limitations on the taxing powers of LGUs under Section 133 of the LGC is paragraph (h) which states:

> SECTION 133. Common Limitations on the Taxing Powers of Local Government Units. - Unless otherwise provided herein, the exercise of taxing powers of provinces, cities, municipalities, and barangays shall not extend to the levy of the following:
>
> x x x x x x x x x
>
> (h) Excise taxes on articles enumerated under the National Internal Revenue Code, as amended, and taxes, fees or charges on petroleum products.;[13]

From the foregoing, Section 133(h) clearly specifies the two kinds of taxes which cannot be imposed by LGUs: (1) excise taxes on articles enumerated under the NIRC, as amended; and (2) taxes, fees or charges on petroleum products.

Indisputably, the power of LGUs to impose business taxes derives from Section 143[14] of the LGC. However, the same is subject to the explicit statutory impediment provided for under Section 133(h) of the same Code which prohibits LGUs from imposing "taxes, fees or charges on petroleum products." It can, therefore, be deduced that although petroleum products are subject to excise tax, the same is specifically excluded from the broad power granted to LGUs under Section 143(h) of the LGC to impose business taxes.

Additionally, Section 133(h) of the LGC makes plain that the prohibition with respect to petroleum products extends not only to excise taxes thereon, but all "taxes, fees or charges." The earlier reference in paragraph 143(h) to excise taxes comprehends a wider range of subject of taxation: all articles already covered by excise taxation under the NIRC, such as alcohol products, tobacco products, mineral products, automobiles, and such non-essential goods as jewelry, goods made of precious metals, perfumes, and yachts and other vessels intended for pleasure or sports. In contrast, the later reference to "taxes, fees and charges" pertains only to one class of articles of the many subjects of excise taxes, specifically, "petroleum products." While LGUs are authorized to burden all such other class of goods with "taxes, fees and charges," excepting excise taxes, a specific prohibition is imposed barring the levying of any other type of taxes with respect to petroleum products.[15]

It is likewise irrefutable that the specific exemption provided under Section 133 of the LGC prevails over Section 143 of the same Code.

First, Section 133 of the LGC is a specific provision that explicitly withhold from LGUs the power to impose taxes, fees and charges on petroleum products.

Strictly speaking, as long as the subject matter of the taxing powers of the LGUs is the petroleum products per se or even the activity or privilege related to the petroleum products, such as manufacturing and distribution of said products, it is covered by the said limitation and thus, no levy can be imposed.[16]

On the contrary, Section 143 of the LGC defines the general power of LGUs to tax businesses within its jurisdiction. Thus, the omnibus grant of power to LGUs under Section 143(h) of the LGC cannot overcome the specific exception or exemption in Section 133(h) of the same Code. This is in accord with the rule on statutory construction that specific provisions must prevail over general ones. A special and specific provision prevails over a general provision irrespective of their relative positions in the statute. Generalia specialibus non derogant. Where there is in the same statute a particular enactment and also a general one which in its most comprehensive sense would include what is embraced in the former, the particular enactment must be operative, and the general

enactment must be taken to affect only such cases within its general language as are not within the provisions of the particular enactment.[17]

Second, Article 232(h) of the Implementing Rules and Regulations (IRR) of the LGC of 1991 states:

> ARTICLE 232. Tax on Business. - The Municipality may impose taxes on the following businesses:
>
> x x x x x x x x x
>
> (h)
>
> On any business not otherwise specified in the preceding paragraphs which the sanggunian concerned may deem proper to tax provided that that on any business subject to the excise tax. VAT or percentage tax under the NIRC, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year and provided further, that in line with existing national policy, any business engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products shall not be subject to any local tax imposed in this Article.[18]

Article 232 defines with more particularity the capacity of a municipality to impose taxes on businesses. However, it admits of certain exceptions, specifically, that businesses engaged in the production, manufacture, refining, distribution or sale of oil, gasoline, and other petroleum products, shall not be subject to any local tax imposed by Article 232.

WHEREFORE, in view of the foregoing, the Court hereby resolves to DENY present petition. The Decision dated January 22, 2009 and Resolution dated April 13, 2009 of the Court of Tax Appeals En Banc in CTAEB No. 350 are AFFIRMED.

SO ORDERED.

Leonardo-De Castro,[**] Villarama, Jr., Perez,[***] and Perlas-Bernabe,[****] JJ., concur.

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[*] Per Special Order No. 2071 dated June 23, 2015.

[**] Designated Acting Member in lieu of Associate Justice Francis H. Jardeleza per Special Order No. 2095 dated July 1,2015.

[***] Designated Acting Member in lieu of Associate Justice Bienvenido L. Reyes, per Special Order No. 2084 dated June 29, 2015.

[****] Designated Acting Member in lieu of Associate Justice Presbitero J. Velasco, Jr, per Special Order No. 2072 dated June 23, 2015.

[1] Penned by Associate Justice Ceasar A. Casanova, with Presiding Justice Ernesto D. Acosta (on leave) and Associate Justices Juanito C. Castaneda, Jr., Lovell R. Bautista, Erlinda P. Uy and Olga Palanca-Enriquez, concurring; rollo, pp. 36-56.

[2] Id. at 58-60.

[3] Penned by Associate Justice Juanito C. Castaneda, Jr., with Associate Justices Erlinda P. Uy, concurring and Olga Palanca-Enriquez. dissenting; id. at 319-323.

[4] Id. at 324-331.

[5] Rollo, pp. 88-110.

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[6] Id. at 109-110. (Emphasis omitted)

[7] Id. at 144-165.

[8] Id. at 289. (Emphasis omitted)

[9] Id. at 321-322. (Emphasis italics omitted)

[10] Id. at 52-53. (Emphasis omitted)

[11] Id. at 11.

[12] G.R. Nos. 120051, 121613. 121675, 121704, 121720-28, 121847-55, 122333, 122335, 122349, and 124855, December 10, 2014.

[13] Emphasis and underscoring supplied.

[14] Sec. 143. TAX ON BUSINESS. - The municipality may impose taxes on the following businesses:

(a) On manufactures, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits, and wines or manufacturers of any article of commerce of whatever kind or nature, x x x.

(b)

(c)

On wholesalers, distributors, or dealers in any article of commerce of whatever kind or nature

x x x x x x x x x

On exporters, and on manufactures, millers, producers, wholesalers, distributors, dealers or retailers of essential commodities enumerated hereunder at a rate not exceeding 'A of the rates prescribed under subsections (a), (b) and (d) of this Section:

x x x x x x x x x

(d)

On retailers, with gross sales or receipts rate of tax for the preceding calendar year of x x x.

x x x x x x x x x

(e)

On contractors and other independent contractors xxx.

x x x x x x x x x

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(f)

On banks and other financial institutions, at a rate not exceeding fifty percent (50%) of one percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, dividends, rentals on property and profit from exchange or sale of property, insurance premium.

x x x x x x x x x

(g)

On peddlers engaged in the sale of any merchandise or article of commerce, at a rate not exceeding Fifty pesos (P50.00) per peddler annually.

(h)

On any business, not otherwise specified in the preceding paragraphs, which the sanggunian concerned may deem proper to tax: provided that on any business subject to excise, value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

[15] Petron Corporation v. Mayor Tiangco, et al, 574 Phil. 620, 636 (2008).

[16] Rollo, p. 46.

[17] City of Manila, et al. v. Hon. Colet and Malaysian Airline system; Maersk-Filipinas, Inc., et al. v. City of Manila, et al,; Eastern Shipping Lines, Inc. v. City Council of Manila, et al.; William Lines, Inc., et al. v. Regional Trial Court of Manila, et al; PNOC Shipping and Transport Corporation v. Hon. Nabong, et al.; Maersk-Filipinas, Inc., et al. v. City of Manila, et al, and with Intervenors William Lines, Inc., et al.; Cosco Container Lines and HEUNG-A Shipping Co., Ltd., et al. v. City of Manila; Sulpicio Lines, Inc. v. Regional Trial Court of Manila, el al.; Association of International Shipping Lines, Inc. v. City of Manila, et al.; Dongnama Shipping Co., Ltd., el al. v. Court of Appeals, et al, G.R. Nos. 120051, 121613, 121675, 121704, 121720-28, 121847-55, 122333, 122335, 122349, and 124855, December 10, 2014.

[18] Emphasis and underscoring supplied.

July 29, 2015

NOTICE OF JUDGMENT

Sirs / Mesdames:

Please take notice that on July 8, 2015 a Decision, copy attached hereto, was rendered by the Supreme Court in the above-entitled case, the original of which was received by this Office on July 29, 2015 at 4:20 p.m.

Very truly yours,

(SGD.)
WILFREDO V. LAPITAN

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