

**CLARK INVESTORS AND LOCATORS ASSOCIATION, INC.,
PETITIONER, VS. SECRETARY OF FINANCE AND COMMISSIONER OF
INTERNAL REVENUE, RESPONDENTS.**

G.R. No. 200670. July 06, 2015

Ponente: VILLARAMA, JR., J.

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VILLARAMA, JR., J.:

This is a petition for certiorari with a prayer for the issuance of a temporary restraining order and/or writ of preliminary injunction to annul and set aside Revenue Regulations No. 2-2012 (RR 2-2012) issued by the Department of Finance (DOF) on February 17, 2012 upon recommendation of the Bureau of Internal Revenue (BIR). Petitioner Clark Investors and Locators Association, Inc. claims that RR 2-2012, which imposes Value Added Tax (VAT) and excise tax on the importation of petroleum and petroleum products from abroad into the Freeport or Economic Zones, is void and contrary to Republic Act (RA) No. 7227, otherwise known as the Bases Conversion and Development Act of 1992, as amended by RA No. 9400.

The salient facts follow.

On March 13, 1992, Congress enacted RA No. 7227 which mandated the accelerated conversion of the Clark and Subic military reservations into special economic zones. Section 12 thereof provides for the creation of the Subic Special Economic Zone:

SEC. 12. Subic Special Economic Zone. — Subject to the concurrence by resolution of the sangguniang panlungsod of the City of Olongapo and the sangguniang bayan of the Municipalities of Subic, Morong and Hermosa, there is hereby created a Special Economic and Free-port Zone consisting of the City of Olongapo and the Municipality of Subic, Province of Zambales, the lands occupied by the Subic Naval Base and its contiguous extensions as embraced, covered, and defined by the 1947 Military Bases Agreement between the Philippines and the United States of America as amended, and within the territorial jurisdiction of the Municipalities of Morong and Hermosa, Province of Bataan, hereinafter referred to as the Subic Special Economic Zone whose metes and bounds shall be delineated in a proclamation to be issued by the President of the Philippines. Within thirty (30) days after the approval of this Act, each local government unit shall submit its resolution of concurrence to join the Subic Special Economic Zone to the Office of the President. Thereafter, the President of the Philippines shall issue a proclamation defining the metes and bounds of the zone as provided herein.

The abovementioned zone shall be subject to the following policies:

- (a) Within the framework and subject to the mandate and limitations of the Constitution and the pertinent provisions of the Local Government Code, the Subic Special Economic Zone shall be developed into a self-sustaining, industrial, commercial, financial and investment center to generate employment opportunities in and around the zone and to attract and promote productive foreign investments;
- (b) The Subic Special Economic Zone shall be operated and managed as a separate customs territory ensuring free flow or movement of goods and capital within, into and exported out of the Subic Special Economic Zone,

as well as provide incentives such as tax and duty-free importations of raw materials, capital and equipment. However, exportation or removal of goods from the territory of the Subic Special Economic Zone to the other parts of the Philippine territory shall be subject to customs duties and taxes under the Customs and Tariff Code and other relevant tax laws of the Philippines;

(c) The provision of existing laws, rules and regulations to the contrary notwithstanding, no taxes, local and national, shall be imposed within the Subic Special Economic Zone. In lieu of paying taxes, three percent (3%) of the gross income earned by all businesses and enterprises within the Subic Special Economic Zone shall be remitted to the National Government, one percent (1%) each to the local government units affected by the declaration of the zone in proportion to their population area, and other factors. In addition, there is hereby established a development fund of one percent (1%) of the gross income earned by all businesses and enterprises within the Subic Special Economic Zone to be utilized for the development of municipalities outside the City of Olongapo and the Municipality of Subic, and other municipalities contiguous to the base areas.

In case of conflict between national and local laws with respect to tax exemption privileges in the Subic Special Economic Zone, the same shall be resolved in favor of the latter;

(d) No exchange control policy shall be applied and free markets for foreign exchange, gold, securities and futures shall be allowed and maintained in the Subic Special Economic Zone;

(e) The Central Bank, through the Monetary Board, shall supervise and regulate the operation of banks and other financial institutions within the Subic Special Economic Zone;

(f) Banking and finance shall be liberalized with the establishment of foreign currency depository units of local commercial banks and offshore banking units of foreign banks with minimum Central Bank regulation;

(g) Any investor within the Subic Special Economic Zone whose continuing investment shall not be less than Two hundred fifty thousand dollars (\$250,000), his/her spouse and dependent children under twenty-one (21) years of age, shall be granted permanent resident status within the Subic Special Economic Zone. They shall have freedom of ingress and egress to and from the Subic Special Economic Zone without any need of special authorization from the Bureau of Immigration and Deportation. The Subic Bay Metropolitan Authority referred to in Section 13 of this Act may also issue working visas renewable every two (2) years to foreign executives and other aliens possessing highly-technical skills which no Filipino within the Subic Special Economic Zone possesses, as certified by the Department of Labor and Employment. The names of aliens granted permanent residence status and working visas by the Subic Bay Metropolitan Authority shall be reported to the Bureau of Immigration and Deportation within thirty (30) days after issuance thereof;

(h) The defense of the zone and the security of its perimeters shall be the responsibility of the National Government in coordination with the Subic Bay Metropolitan Authority. The Subic Bay Metropolitan Authority shall provide and establish its own internal security and firefighting forces; and

(i) Except as herein provided, the local government units comprising the Subic Special Economic Zone shall retain their basic autonomy and identity. The cities shall be governed by their respective charters and the municipalities shall operate and function in accordance with Republic Act No. 7160, otherwise known as the Local Government Code of 1991. (Emphasis supplied)

Based on Section 12 (c) above, in lieu of national and local taxes, all businesses and enterprises operating within the Subic Special Economic Zone shall pay a preferential gross income tax rate of five percent (5%). In addition, Section 12 (b) also provides that such businesses and enterprises shall be exempt from the payment of all taxes and duties on the importation of raw materials, capital, and equipment into the Subic Special Economic Zone.

Meanwhile, on March 20, 2007, Congress enacted RA No. 9400 which extended the aforementioned tax and

fiscal incentives under RA No. 7227 to the Clark Freeport Zone. By way of amendment, Section 2 thereof provides:

SEC. 2. Section 15 of Republic Act No. 7227, as amended, is hereby amended to read as follows:

"SEC. 15. Clark Special Economic Zone (CSEZ) and Clark Freeport Zone (CFZ). - Subject to the concurrence by resolution of the local government units directly affected, the President is hereby authorized to create by executive proclamation a Special Economic Zone covering the lands occupied by the Clark military reservations and its contiguous extensions as embraced, covered and defined by the 1947 Military Bases Agreement between the Philippines and the United States of America, as amended, located within the territorial jurisdiction of Angeles City, municipalities of Mabalacat and Porac, Province of Pampanga, and the municipalities of Capas and Bamban, Province of Tarlac, in accordance with the provision as herein provided insofar as applied to the Clark military reservations. The Clark Air Base proper with an area of not more than four thousand four hundred hectares (4,400 has.), with the exception of the twenty-two-hectare commercial area situated near the main gate and the Bayanihan Park consisting of seven and a half hectares (7.5 has.) located outside the main gate of the Clark Special Economic Zone, is hereby declared a freeport zone.

"The CFZ shall be operated and managed as a separate customs territory ensuring free flow or movement of goods and capital equipment within, into and exported out of the CFZ, as well as provide incentives such as tax and duty-free importation of raw materials and capital equipment. However, exportation or removal of goods from the territory of the CFZ to the other parts of the Philippine territory shall be subject to customs duties and taxes under the Tariff and Customs Code of the Philippines, as amended, the National Internal Revenue Code of 1997, as amended, and other relevant tax laws of the Philippines.

"The provisions of existing laws, rules and regulations to the contrary notwithstanding, no national and local taxes shall be imposed on registered business enterprises within the CFZ. In lieu of said taxes, a five percent (5%) tax on gross income earned shall be paid by all registered business enterprises within the CFZ and shall be directly remitted as follows: three percent (3%) to the National Government, and two percent (2%) to the treasurer's office of the municipality or city where they are located.

"The governing body of the Clark Special Economic Zone shall likewise be established by executive proclamation with such powers and functions exercised by the Export Processing Zone Authority pursuant to Presidential Decree No. 66, as amended: Provided, That it shall have no regulatory authority over public utilities, which authority pertains to the regulatory agencies created by law for the purpose, such as the Energy Regulatory Commission created under Republic Act No. 9136 and the National Telecommunications Commission created under Republic Act No. 7925.

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"Subject to the concurrence by resolution of the local government units directly affected and upon recommendation of the Philippine Economic Zone Authority (PEZA), the President is hereby authorized to create by executive proclamation Special Economic Zones covering the City of Balanga and the municipalities of Limay, Mariveles, Morong, Hermosa, and Dinalupihan, Province of Bataan.

"Subject to the concurrence by resolution of the local government units directly affected and upon recommendation of the PEZA, the President is hereby authorized to create by executive proclamation Special Economic Zones covering the municipalities of Castillejos, San Marcelino, and San Antonio, Province of Zambales.

"Duly registered business enterprises that will operate in the Special Economic Zones to be created shall be entitled to the same tax and duty incentives as provided for under Republic Act No. 7916, as amended: Provided, That for the purpose of administering these incentives, the PEZA shall register, regulate, and supervise all registered enterprises within the Special Economic Zones."

Thus, the businesses and enterprises within the Clark Freeport Zone are similarly exempt from the payment of all taxes and duties on the importation of raw materials, capital and equipment.

On February 17, 2012, the DOF, upon recommendation of the BIR, issued RR 2-2012 which imposed VAT and excise tax on the importation of petroleum and petroleum products from abroad and into the Freeport or Economic Zones. Section 3 thereof partly provides:

SECTION 3. TAX TREATMENT OF ALL PETROLEUM AND PETROLEUM PRODUCTS IMPORTED AND ITS SUBSEQUENT EXPORTATION OR SALES TO FREEPORT AND ECONOMIC ZONE LOCATORS OR OTHER PERSONS/ENTITIES; REFUND OF TAXES PAID; AUTHORITY TO RELEASE IMPORTED GOODS (ATRIG) AND OTHER ADMINISTRATIVE REQUIREMENTS. — The Value-Added and Excise taxes which are due on all petroleum and petroleum products that are imported and/or brought directly from abroad to the Philippines, including Freeport and Economic zones, shall be paid by the importer thereof to the Bureau of Customs (BOC).

The subsequent exportation or sale/delivery of these petroleum or petroleum products to registered enterprises enjoying tax privileges within the Freeport and Economic zones, as well as the sale of said goods to persons engaged in international shipping or international air transport operations, shall be subject to 0% VAT. With respect to the VAT paid on petroleum or petroleum products by the importer on account of aforesaid 0% VAT transactions/entities and the Excise taxes paid on account of sales to international carriers of Philippine or Foreign Registry for use or consumption outside the Philippines or exempt entities or agencies covered by tax treaties, conventions and international agreements for their use or consumption (covered by Certification in such entity's favor), as well as entities which are by law exempt from indirect taxes, the importer may file a claim for credit or refund with the BOC, which shall process the claim for refund, subject to the favorable endorsement of the BIR, in accordance with existing rules and procedures: Provided, that no claim for refund shall be granted unless it is properly shown to the satisfaction of the BIR that said petroleum or petroleum products have been sold to a duly registered locator and have been utilized in the registered activity/operation of the locator, or that such have been sold and have been used for international shipping or air transport operations, or that the entities to which the said goods were sold are statutorily zero-rated for VAT, and/or exempt from Excise taxes.

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On March 8, 2012, petitioner, which represents the businesses and enterprises within the Clark Freeport Zone, filed the instant petition alleging that respondents acted with grave abuse of discretion in issuing RR 2-2012. It argues that by imposing the VAT and excise tax on the importation of petroleum and petroleum products from abroad and into the Freeport or Economic Zones, RR 2-2012 unilaterally revoked the tax exemption granted by RA No. 7227 and RA No. 9400 to the businesses and enterprises operating within the Subic Special Economic Zone and Clark Freeport Zone.

Respondents, through the Office of the Solicitor General (OSG), contend that the petition must be denied outright because the special civil action for certiorari cannot be used to assail RR 2-2012 which was issued by the respondents in the exercise of their quasi-legislative or rule-making powers. According to the OSG, certiorari can only be used against a public officer exercising judicial or quasi-judicial powers. In addition, the OSG invokes the doctrine of hierarchy of courts and claims that a petition for certiorari cannot be filed directly to this Court absent highly exceptional reasons which the petitioner failed to adduce. Finally, the OSG opposes the argument of petitioner that RR 2-2012 unilaterally revoked the tax exemption granted by RA No. 7227 and RA No. 9400 to the businesses and enterprises operating within the Subic Special Economic Zone and Clark Freeport Zone by referring to the tax refund under Section 3 of RR 2-2012. It points out that Section 3 allows the businesses and enterprises operating within the Subic Special Economic Zone and Clark Freeport Zone to claim for a tax refund

upon submission of competent proof that they used the imported fuel exclusively within the Subic Special Economic Zone and Clark Freeport Zone. Thus, the OSG claimed that RR 2-2012 is consistent with RA No. 7227 and RA No. 9400.

We deny the petition for being an improper remedy.

Firstly, respondents did not act in any judicial or quasi-judicial capacity. A petition for certiorari under Rule 65 of the 1997 Rules of Civil Procedure, as amended, is a special civil action that may be invoked only against a tribunal, board, or officer exercising judicial or quasi-judicial functions.

Section 1, Rule 65 of the 1997 Rules of Civil Procedure, as amended, provides:

SECTION 1. Petition for certiorari. — When any tribunal, board or officer exercising judicial or quasi-judicial functions has acted without or in excess of its or his jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction, and there is no appeal, or any plain, speedy, and adequate remedy in the ordinary course of law, a person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment be rendered annulling or modifying the proceedings of such tribunal, board or officer, and granting such incidental reliefs as law and justice may require.

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For a special civil action for certiorari to prosper, the following requisites must concur: (1) it must be directed against a tribunal, board, or officer exercising judicial or quasi-judicial functions; (2) the tribunal, board, or officer must have acted without or in excess of jurisdiction or with grave abuse of discretion amounting to lack or excess of jurisdiction; and (3) there is no appeal or any plain, speedy, and adequate remedy in the ordinary course of law.[1]

A respondent is said to be exercising judicial function where he has the power to determine what the law is and what the legal rights of the parties are, and then undertakes to determine these questions and adjudicate upon the rights of the parties.[2] Quasi-judicial function, on the other hand, is "a term which applies to the action, discretion, etc., of public administrative officers or bodies x x x required to investigate facts, or ascertain the existence of facts, hold hearings, and draw conclusions from them, as a basis for their official action and to exercise discretion of a judicial nature." [3] Before a tribunal, board, or officer may exercise judicial or quasi-judicial acts, it is necessary that there be a law that gives rise to some specific rights of persons or property under which adverse claims to such rights are made, and the controversy ensuing therefrom is brought before a tribunal, board, or officer clothed with power and authority to determine the law and adjudicate the respective rights of the contending parties.[4]

Respondents do not fall within the ambit of a tribunal, board, or officer exercising judicial or quasi-judicial functions. They issued RR 2-2012 in the exercise of their quasi-legislative or rule-making powers, and not judicial or quasi-judicial functions. Verily, respondents did not adjudicate or determine the rights of the parties.

In order to determine whether a Revenue Regulation is quasi-legislative in nature, we must examine the legal basis of the Secretary of Finance in the issuance thereof. In *BPI Leasing Corporation v. Court of Appeals*, [5] we ruled that Revenue Regulation 19-86 was quasi-legislative in nature because it was issued by the Secretary of Finance in the exercise of his rule-making powers under Section 244 of the National Internal Revenue Code (NIRC):

The Court finds the questioned revenue regulation to be legislative in nature. Section 1 of Revenue Regulation 19-86 plainly states that it was promulgated pursuant to Section 277 of the NIRC. Section 277 (now Section 244) is an express grant of authority to the Secretary of Finance to promulgate all needful rules and regulations

for the effective enforcement of the provisions of the NIRC. In *Paper Industries Corporation of the Philippines v. Court of Appeals*, the Court recognized that the application of Section 277 calls for none other than the exercise of quasi-legislative or rule-making authority. Verily, it cannot be disputed that Revenue Regulation 19-86 was issued pursuant to the rule-making power of the Secretary of Finance, thus making it legislative, and not interpretative as alleged by BLC.[6]

Similarly, in the case at bar, RR 2-2012 was also issued by the Secretary of Finance based on Section 244 of the NIRC. Section 1 of RR 2-2012 provides:

SECTION 1. SCOPE — Pursuant to Section 244, in relation to Section 245, of the National Internal Revenue Code (NIRC) of 1997, as amended, these Regulations are hereby promulgated in order to prescribe: 1) the tax administration treatment of all petroleum and petroleum products imported into the Philippines, including those coming in through Freeport zones or Economic Zones; and 2) the refund of Value-Added Tax (VAT) and Excise taxes paid for transactions statutorily zero-rated or exempt therefrom; and to provide administrative guidelines on the operation and maintenance of storage tanks, facilities, depots or terminals where commodities for commercial use can be stored.

Relevantly, Section 244 of the NIRC provides:

SEC. 244. Authority of Secretary of Finance to Promulgate Rules and Regulations. — The Secretary of Finance, upon recommendation of the Commissioner, shall promulgate all needful rules and regulations for the effective enforcement of the provisions of this Code.

Conformably with our ruling in *BPI Leasing Corporation* that the application of Section 244 of the NIRC is an exercise of quasi-legislative or rule-making powers of the Secretary of Finance, and since RR 2-2012 was issued by the Secretary of Finance based on Section 244 of the NIRC, such administrative issuance is therefore quasi-legislative in nature which is outside the scope of a petition for certiorari.

Secondly, while this case is styled as a petition for certiorari, there is, however, no denying the fact that, in essence, it seeks the declaration by this Court of the unconstitutionality and illegality of the questioned rule, thus partaking the nature, in reality, of one for declaratory relief over which this Court has only appellate, not original, jurisdiction.[7] Section 5, Article VIII of the 1987 Philippine Constitution provides:

Sec. 5. The Supreme Court shall have the following powers:

- (1) Exercise original jurisdiction over cases affecting ambassadors, other public ministers and consuls, and over petitions for certiorari, prohibition, mandamus, quo warranto, and habeas corpus.
- (2) Review, revise, reverse, modify, or affirm on appeal or certiorari as the law or the Rules of Court may provide, final judgments and orders of lower courts in:
 - (a) All cases in which the constitutionality or validity of any treaty, international or executive agreement, law, presidential decree, proclamation, order, instruction, ordinance, or regulation is in question.

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Accordingly, this petition must fail because this Court does not have original jurisdiction over a petition for declaratory relief even if only questions of law are involved.[8] The special civil action of declaratory relief falls under the exclusive jurisdiction of the Regional Trial Courts.⁹ The Rules of Court is explicit that such action shall be brought before the appropriate Regional Trial Court. Section 1, Rule 63 of the Rules of Court provides:

SECTION 1. Who may file petition. — Any person interested under a deed, will, contract or other written instrument, whose rights are affected by a statute, executive order or regulation, ordinance, or any other governmental regulation may, before breach or violation thereof, bring an action in the appropriate Regional

Trial Court to determine any question of construction or validity arising, and for a declaration of his rights or duties, thereunder.

Lastly, although this Court, the Court of Appeals and the Regional Trial Courts have concurrent jurisdiction to issue writs of certiorari, prohibition, mandamus, quo warranto, habeas corpus and injunction, such concurrence does not give the petitioner unrestricted freedom of choice of court forum.[10] In *Heirs of Bertuldo Hinog v. Hon. Melicor*,[11] citing *People v. Cuaresna*,[12] we held:

This Court's original jurisdiction to issue writs of certiorari is not exclusive. It is shared by this Court with Regional Trial Courts and with the Court of Appeals. This concurrence of jurisdiction is not, however, to be taken as according to parties seeking any of the writs an absolute, unrestrained freedom of choice of the court to which application therefor will be directed. There is after all a hierarchy of courts. That hierarchy is determinative of the venue of appeals, and also serves as a general determinant of the appropriate forum for petitions for the extraordinary writs. A becoming regard for that judicial hierarchy most certainly indicates that petitions for the issuance of extraordinary writs against first level ("inferior") courts should be filed with the Regional Trial Court, and those against the latter, with the Court of Appeals. A direct invocation of the Supreme Court's original jurisdiction to issue these writs should be allowed only when there are special and important reasons therefor, clearly and specifically set out in the petition. This is [an] established policy. It is a policy necessary to prevent inordinate demands upon the Court's time and attention which are better devoted to those matters within its exclusive jurisdiction, and to prevent further over-crowding of the Court's docket.

The rationale for this rule is two-fold: (1) it would be an imposition upon the precious time of this Court; and (2) it would cause an inevitable and resultant delay, intended or otherwise, in the adjudication of cases, which in some instances had to be remanded or referred to the lower court as the proper forum under the rules of procedure, or as better equipped to resolve the issues because this Court is not a trier of facts.

We thus affirm the judicial policy that we shall not entertain a direct resort to this Court unless the remedy cannot be obtained in the appropriate courts, and exceptional and compelling circumstances, such as cases of national interest and of serious implications, justify the availment of the extraordinary remedy of writ of certiorari.

In *Chamber of Real Estate and Builders Association, Inc. (CREBA) v. Secretary of Agrarian Reform*,[15] we provided examples of such exceptional and compelling circumstances, to wit:

Exceptional and compelling circumstances were held present in the following cases: (a) *Chavez v. Romulo*, on citizens' right to bear arms; (b) *Government of [the] United States of America v. Hon. Purganan*, on bail in extradition proceedings; (c) *Commission on Elections v. Judge Quijano-Padilla*, on government contract involving modernization and computerization of voters' registration list; (d) *Buklod ng Kawaning EIIB v. Hon. Sec. Zamora*, on status and existence of a public office; and (e) *Hon. Fortich v. Hon. Corona*, on the so-called "Win-Win Resolution" of the Office of the President which modified the approval of the conversion to agro-industrial area.[16]

In the case at bar, petitioner failed to allege such exceptional and compelling circumstances which justify a direct resort to this Court.

In view of the serious procedural and technical defects of the petition, we see no need for this Court to resolve the other issues raised by the petitioner.

WHEREFORE, premises considered, the petition is **DISMISSED**. With costs against the petitioner.

SO ORDERED.

Peralta,[*] (Acting Chairperson), Bersamin,**] Perez,[***] and Perlas-Bernabe,[****], JJ., concur.

[*] Designated Acting Chairperson per Special Order No. 2071 dated June 23, 2015.

**] Designated additional Member in lieu of Associate Justice Francis H. Jardeleza, per Raffle dated January 5, 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] SPO1 Acuzar v. Jorolan, et al, 631 Phil. 514, 523 (2010).

[2] Metropolitan Bank and Trust Company, Inc. v. National Wages and Productivity Commission, 543 Phil. 318, 329(2007).

[3] Midland Insurance Corporation v. Intermediate Appellate Court, 227 Phil. 413, 418 (1986). See also Villarosa v. Commission on Elections, 311 Phil. 497, 506-507 (1999); The United Residents of Dominican Hill, Inc. v. Commission on the Settlement of Land Problems, 406 Phil. 354, 372 (2001).

[4] Santiago, Jr., etc. v. Bautista, et al., 143 Phil. 209, 219 (1970).

[5] 461 Phil. 451,459(2003).

[6] BPI Leasing Corporation v. Court of Appeals, supra.

[7] Philnabank Employees Association v. Estanislao, G.R. No. 104209, November 16, 1993, 227 SCRA 804,811.

[8] Liga ng mga Barangay National v. City! Mayor of Manila, 465 Phil. 529, 542 (2004).

[9] Office of the Ombudsman v. Hon. Ibay, 416 Phil. 659, 665-666 (2001).

[10] Mendoza, et al. v. Mayor Villas, et al, 659 Phil. 409, 414 (2011).

[11] 495 Phil. 422, 432 (2005).

[12] 254 Phil. 418,426-427(1989).

[13] Liga ng mga Barangay National v. City Mayor of Manila, supra note 8, at 543, citing Santiago v. Vasquez, G.R. Nos. 99289-90, January 27, 1993, 217 SCRA 633, 652.

[14] Id., citing Tano v. Hon. Gov. Socrates, 343 Phil. 670, 700 (1997).

[15] 635 Phil. 283(2010).

[16] Chamber of Real Estate and Builders Association, Inc. (CREBA) v. Secretary of Agrarian Reform, supra, at 301.

July 27, 2015

NOTICE OF JUDGMENT

Sirs / Mesdames:

Please take notice that on July 6, 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 27, 2015 at 11:30 a.m.

Very truly yours,

(SGD.)

WILFREDO V. LAPITAN

Division Clerk of Court

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