



Republic of the Philippines

Supreme Court

Manila

THIRD DIVISION

SUPREME COURT OF THE PHILIPPINES
PUBLIC INFORMATION OFFICE

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NATIONAL GRID CORPORATION
OF THE PHILIPPINES,

Petitioner,

- versus -

GETULIA A. GAITE AND THE
HEIRS OF TRINIDAD GAITE,
NAMELY EULALIO GAITE,
REGINO GAITE, EVER GAITE,
RAMON GAITE, AND JOSE
GAITE, ALL REPRESENTED BY
ATTY. EULALIO G. GAITE,

Respondents.

G.R. No. 232119

Present:

CAGUIOA, J.,
Chairperson,
INTING,
GAERLAN,
DIMAAMPAO, and
SINGH, JJ.

Promulgated:
August 17, 2022

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DECISION

GAERLAN, J.:

Before the Court is a Petition for Review on *Certiorari*¹ dated August 22, 2017 filed by National Grid Corporation of the Philippines (NGCP), assailing the Resolutions dated October 27, 2016² and May 11, 2017³ issued by the Court of Appeals (CA) in CA-G.R. CV No. 04264-MIN.

Factual Antecedents

As culled from the records, the facts are as follows:

¹ Rollo, pp. 17-31.

² Id. at 34-36. Penned by Associate Justice Perpetua T. Atal-Paño, with Associate Justices Oscar V. Badelles and Ruben Reynaldo G. Roxas, concurring.

³ Id. at 120-123.

4

On April 15, 2010, NGCP filed a Complaint⁴ for Eminent Domain against Getulia A. Gaité and the Heirs of Trinidad Gaité (collectively, respondents) before the Regional Trial Court (RTC), of Iligan City, Branch 3. In the complaint, NGCP alleged, among others, that in order to construct and maintain the Abaga-Kirahon 230 kV Transmission Line Project, it must acquire, upon payment of just compensation, respondents' property (subject property), more specifically described as follows:

Owner/s Claimant/s	Lot/Block No.	TCT No.	TD/ARP No.	Classification of Land	Total Area (sq. m.)	Area Affected (sq. m.)	BIR Zonal Value (₱/sq. m.)	BIR Zonal Value of Areas Affected (₱)	Cost of Improvements (crops/plants/trees) (₱)
Getulia Gaité	3366		02-005-00180	Agricultural	133,548	6,246.257	7.00	43,723.80	65,264.00
Trinidad Gaité	5261		02-005-00169	Agricultural	118,117	1,726.776	7.00	12,087.43	64,988.19
TOTAL	1 Lot					7,973.03		55,811.23	130,252.19
								PHP186,063.42⁵	

On August 24, 2010, NGCP filed an Urgent Ex-Parte Motion for Issuance of Writ of Possession (with Manifestation of Compliance),⁶ attaching thereto a Certification⁷ issued by the Landbank of the Philippines, stating that NGCP has paid the total amount of ₱186,063.42, which is equivalent to 100% of the zonal value of the Bureau of Internal Revenue (BIR), in compliance with Section 2, Rule 67 of the Rules of Court. Accordingly, NGCP alleged that it is now entitled to possession of the subject property as a matter of right. Thereafter, on July 8, 2011, the RTC issued a Writ of Possession⁸ placing NGCP in actual possession of the subject property.⁹

Sometime in September 2012, the RTC issued an order for the appointment of commissioners who shall recommend the fair market value of the subject property for determining just compensation. Accordingly, the Board of Commissioners – composed of: (1) Engr. Gil R. Balondo, the City Development Planning Officer of Iligan City; (2) Ma. Rodora Elena A. Gimena, the City Assessor of Iligan City; and (3) Atty. Raymundo C. Capistrano (Atty. Capistrano), a Licensed Real Estate Broker residing in Iligan City – submitted and signed a Joint Commissioner's Report,¹⁰ recommending a ₱60.00 per square meter (sqm.) fair market value of the subject property.¹¹

⁴ Id. at 60-65.

⁵ Id. at 61.

⁶ Id. at 152-155.

⁷ Id. at 70.

⁸ Id. at 159.

⁹ Id. at 19-20.

¹⁰ Id. at 160-162.

¹¹ Id. at 20.

Based on the joint commissioner's report, the following factors were used to determine the ₱60.00 per sqm. fair market value recommended by the Board of Commissioners:

1. Committee on Appraisal Resolution No. 6 series of 2005 Hrs. of Rustico Quidlat Sadernas involving a 12.2275 hectares agricultural lot located at Bonbonon, appraised and valued at P 47.23 per square meter (site for Material Recovery Facility);

2. Deed of Absolute Sale between Timbangondi Masinger and City Government of Iligan dated February 25, 2009 with an area of 670 square meters located at Bonbonon, Iligan City @ P 47.30 per square meter (access road to Material Recovery Facility);

3. Deed of Absolute sale between Ramon Morente and City Government of Iligan dated February 25, 2009 involving Two Thousand Sixteen square @ P 47.30 per square meter located at Bonbonon, Iligan City (access road to MRF);

4. 2005 BIR Zonal valuation of agricultural land at Bonbonon @ P 70,000.00 per hectare;

5. Deed of Absolute Sale of a portion of a parcel of residential land executed between Remedilla Pilonos and Bernalda Romo involving 300 square meters @ P 133.33 per square meter dated August 31, 2010,¹²

Notably, on March 17, 2014, one of the commissioners, Atty. Capistrano, submitted a separate commissioner's report,¹³ recommending the amount of ₱300.00 per sqm. as the fair market value of the subject property, to wit:

WHEREFORE, the undersigned Commissioner hereby recommend that the just compensation for the subject properties shall be as follows:

1. Lot No. 336[6]-A, d. 292 – Getulia Gaité:

6,246.26 sq. m. @ Php300.00 per square meters	P1,873,878.00
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2. Lot No. 5261-A, Cad. 292 – Trinidad Gaité

1,726.766 square meters @ Php300.00 per sq. meters	P518,032.80
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Total	P2,391,910.80
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¹² Id. at 161.

¹³ Id. at 89-97.

The recommended price of Php300.00 per square meter includes the market value of the improvements on the subject lots.¹⁴

In his separate commissioner's report, Atty. Capistrano justified his recommended price for just compensation by stating, among others, that pursuant to City Ordinance No. 3097, Resolution No. 900, and Resolution No. 00-1423, the land where the subject property is situated has been reclassified from open zone to "agri-industrial."¹⁵ However, in the same commissioner's report, Atty. Capistrano also mentioned that according to the chairman of the City Development Office of Iligan City, the ordinance authorizing the reclassification of the said land has not been approved by the Housing and Land Use Regulatory Board, and thus, such ordinance has not yet been implemented.¹⁶

Moreover, in his commissioner's report, Atty. Capistrano stated that in 2009, the Department of Public Works and Highways (DPWH) acquired a parcel of land near the subject property from a certain Macapaar Panandigan, for ₱250.00 per sqm.¹⁷

On August 5, 2014, the RTC rendered its Decision,¹⁸ adopting fully the recommendation of Atty. Capistrano in his separate commissioner's report, thus:

WHEREFORE, judgment is hereby rendered, ordering that:

1. Plaintiff is now the owner of the portions of parcels of land owned by defendants described in the Commissioners' report which were traversed by plaintiff's transmission lines, free from all liens and encumbrances;
2. Plaintiff to pay defendants the following:

Lot No. 336[6]-A, d. 292 – Getulia Gaité:	
6,246.26 sq.m. @ Php300.00 per sq.m.	P1,873,878.00
Lot No. 5261-A, Cad. 292 – Trinidad Gaité:	
1,726.766 sq.m. @ Php300.00 per sq.m.	P 518,032.80

Total	P2,391,910.80

(less P186,063.42 which was already received by defendants).

¹⁴ Id. at 97.
¹⁵ Id. at 94.
¹⁶ Id. at 89.
¹⁷ Id. at 96.
¹⁸ Id. at 72-75.

3. Plaintiff to pay defendants legal interest of 6% *per annum* on the just compensation counted from the actual taking on May 16, 2011 until fully paid.

4. Plaintiff pays each commissioner the sum of P5,000.00 as and for Honorarium.

SO ORDERED.¹⁹ (Emphases in the original)

NGCP then filed its Motion for Reconsideration²⁰ dated September 15, 2014, but the same was denied by the RTC in its Order²¹ dated June 17, 2015.

Aggrieved, NGCP filed a Notice of Appeal²² dated September 21, 2015, assailing the RTC order fixing the amount of ₱300.00 per sqm. as just compensation. However, on October 27, 2016, the CA issued its Resolution,²³ dismissing the appeal because of NGCP's failure to file an Appellant's Brief, thus:

Considering that no Appellant's Brief has been filed as of October 19, 2016 per CMIS Verification, the instant appeal is hereby DISMISSED.

This, the instant case is considered CLOSED AND TERMINATED and ORDERED stricken off from the docket of active cases of this Court.

SO ORDERED.²⁴

On November 29, 2016, NGCP filed a Motion for Reconsideration²⁵ with attached Appellant's Brief,²⁶ but the CA denied the same for lack of merit.

The Instant Petition

Undeterred, NGCP filed the instant petition, raising the following issues:

¹⁹ Id. at 75.
²⁰ Id. at 76-81.
²¹ Id. at 83-84.
²² Id. at 85-88.
²³ Id. at 34-36.
²⁴ Id. at 35.
²⁵ Id. at 37-42.
²⁶ Id. at 49-59.

I.

WHETHER OR NOT THE COURT OF APPEALS ERRED IN NOT REVIEWING ON THE MERITS THE APPEAL OF THE PETITIONER, CONSIDERING THAT THE DECISION OF THE REGIONAL TRIAL COURT (RTC BRANCH 3) OF ILIGAN CITY IS GROSSLY UNFAIR AND UNREASONABLE WHEN THE SAID COURT DECIDED IN FAVOR OF THE PRIVATE RESPONDENT FIXING THE JUST COMPENSATION OF THE SUBJECT PROPERTY IN AN AMOUNT OF PHP300.00 PER SQ.M. WHICH IF NOT REVIEWED, OR REVERSED, WILL CAUSE INJUSTICE TO TRIUMPH AS AGAINST WHAT IS RIGHT AND LEGAL, SACRIFICING SUBSTANTIAL JUSTICE IN FAVOR OF TECHNICALITIES.

II.

WHETHER OR NOT THE COURT OF APPEALS ERRED IN NOT EXERCISING ITS DISCRETION, IN FAVOR OF SUBSTANTIAL JUSTICE, BY ADMITTING THE APPELLANT[']S BRIEF OF THE PETITIONER TAKING INTO CONSIDERATION THAT PETITIONER IN GOOD FAITH HAS FILED THE NECESSARY EXPLANATIONS IN FAILING TO FILE APPELLANT'S BRIEF WITHIN THE[] REGLEMENTARY PERIOD.²⁷

In fine, NGCP argued that Atty. Capistrano's commissioner's report, which was fully adopted by the RTC, is bereft of any factual or legal basis. In this regard, NGCP maintained that the joint commissioner's report, which was submitted and signed by all three commissioners, is more credible since the fair market valuation therein is based on ocular inspections and on actual sales data, *i.e.*, the deeds of sale executed in favor of the Iligan City Government, valuing similar agricultural properties at ₱47.30 per sqm.²⁸

Further, NGCP averred that its case warrants the relaxation of procedural rules because it was in good faith and did not deliberately intend to delay the proceedings and resolution of the case.²⁹

Meanwhile, on February 5, 2018, respondents filed their Comment,³⁰ alleging that the CA did not commit any error when it dismissed NGCP's appeal.

The Court's Ruling

The petition is meritorious.

²⁷ Id. at 22-23.

²⁸ Id. at 24-25.

²⁹ Id. at 28-29.

³⁰ Id. at 203-212.

The dismissal of the case is discretionary on the part of the CA.

At the outset, it bears emphasis that, as pointed out by the CA, the failure to file an appellant's brief within the prescribed period is a ground for the dismissal of an appeal. However, such dismissal is not mandatory, but merely discretionary on the part of the CA. As held in *Liao Sen Ho v. Philippine Savings Bank*:³¹

x x x Section 1(e) of Rule 50, of the Rules of Court, provides that the appellant must file with the CA an appellant's brief and failure to do so within the allowable period is a ground for the dismissal of the appeal, to wit:

RULE 50
Dismissal of Appeal

Section 1. *Grounds for Dismissal of Appeal.* — An appeal may be dismissed by the Court of Appeals, on its own motion or on that of the appellee, on the following grounds:

x x x x

(e) Failure of the appellant to serve and file the required number of copies of his brief or memorandum within the time provided by these Rules[.]

The word "may" is used in Section 1 of Rule 50 which implies that the dismissal of the appeal due to the grounds stated therein is **not mandatory but only discretionary**. This means that **the failure to file appellant's brief within the reglementary period would not automatically result in the outright dismissal of the appeal** as the CA is bound to exercise its sound discretion whether to allow the appeal to proceed or not. To be sure, the allowance of the appeal despite the failure to file an appellant's brief must be decided by the CA taking into account all the factors surrounding the case. Its discretion must be exercised with due regard to justice and fair play under the circumstances.³² (Emphasis supplied; citation omitted)

Accordingly, in *Beatingo v. Bu Gasis*,³³ the Court enumerated certain guidelines in determining whether a case should be dismissed for failure to file an appellant's brief, thus:

The question of whether or not to sustain the dismissal of an appeal due to petitioner's failure to file the Appellant's Brief had been raised

³¹ G.R. No. 219810, May 12, 2021.

³² Id.

³³ 657 Phil. 552 (2011).

before this Court in a number of cases. In some of these cases, we relaxed the Rules and allowed the belated filing of the Appellant's Brief. In other cases, however, we applied the Rules strictly and considered the appeal abandoned, which thus resulted in its eventual dismissal. In *Government of the Kingdom of Belgium v. Court of Appeals*, we revisited the cases which we previously decided and laid down the following guidelines in confronting the issue of non-filing of the Appellant's Brief:

(1) The general rule is for the Court of Appeals to dismiss an appeal when no appellant's brief is filed within the reglementary period prescribed by the rules;

(2) The power conferred upon the Court of Appeals to dismiss an appeal is discretionary and directory and not ministerial or mandatory;

(3) The failure of an appellant to file his brief within the reglementary period does not have the effect of causing the automatic dismissal of the appeal;

(4) **In case of late filing, the appellate court has the power to still allow the appeal;** however, for the proper exercise of the court's leniency[,] it is imperative that:

(a) the circumstances obtaining warrant the court's liberality;

(b) **that strong considerations of equity justify an exception to the procedural rule in the interest of substantial justice;**

(c) no material injury has been suffered by the appellee by the delay;

(d) there is no contention that the appellee's cause was prejudiced;

(e) at least there is no motion to dismiss filed.

(5) In case of delay, the lapse must be for a reasonable period; and

(6) Inadvertence of counsel cannot be considered as an adequate excuse as to call for the appellate court's indulgence except:

(a) where the reckless or gross negligence of counsel deprives the client of due process of law;

- (b) when application of the rule will result in outright deprivation of the client's liberty or property; or
- (c) where the interests of justice so require.³⁴ (Emphasis supplied; citations omitted)

In this case, and as will be further discussed below, the Court finds that there is sufficient reason to relax procedural rules in the interest of substantial justice.

The determination of just compensation is a judicial function; it must be based on reliable and actual data.

It is well-settled that the determination of just compensation is a judicial function.³⁵ Notably, the Court ruled in *Spouses Ortega v. City of Cebu*³⁶ that this determination of just compensation is usually aided by the appointment of commissioners:

Likewise, in the recent cases of *National Power Corporation v. dela Cruz* and *Forfom Development Corporation v. Philippine National Railways*, we emphasized the primacy of judicial prerogative in the ascertainment of just compensation as aided by the appointed commissioners, to wit:

Though the ascertainment of just compensation is a judicial prerogative, **the appointment of commissioners to ascertain just compensation for the property sought to be taken is a mandatory requirement in expropriation cases.** While it is true that the findings of commissioners may be disregarded and the trial court may substitute its own estimate of the value, it may only do so for valid reasons; that is, where the commissioners have applied illegal principles to the evidence submitted to them, where they have disregarded a clear preponderance of evidence, or where the amount allowed is either grossly inadequate or excessive. Thus, "trial with the aid of the commissioners is a substantial right that may not be done away with capriciously or for no reason at all."³⁷ (Emphasis supplied; citations omitted)

³⁴ Id. at 559-560.

³⁵ *Landbank of the Philippines v. Escaro*, G.R. No. 204526, February 10, 2021; *Evergreen Manufacturing Corp. v. Rep. of the Phils.*, 817 Phil. 1048, 1059 (2017); *Landbank of the Phils. v. Dumlao*, 611 Phil. 245, 248 (2009).

³⁶ 617 Phil. 817 (2009).

³⁷ Id. at 826.

In this case, three commissioners were appointed, who submitted and signed a joint commissioner's report, recommending the amount of ₱60.00 per sqm. as just compensation. However, the RTC disregarded this joint commissioner's report, and instead, gave more credence to the separate commissioner's report submitted by Atty. Capistrano, recommending the amount of ₱300.00 per sqm. as just compensation.

However, upon review of the records, the Court finds that the RTC erred when it adopted fully the separate commissioner's report of Atty. Capistrano.

In *Rep. of the Phils. v. Asia Pacific Integrated Steel Corp.*,³⁸ the Court explained that the amount of just compensation must be based on reliable and actual data, thus:

Just compensation is defined as the full and fair equivalent of the property taken from its owner by the expropriator. The measure is not the taker's gain, but the owner's loss. The word "just" is used to intensify the meaning of the word "compensation" and to convey thereby the idea that the equivalent to be rendered for the property to be taken shall be **real, substantial, full, and ample**. Such "just"-ness of the compensation can only be attained by using reliable and actual data as bases in fixing the value of the condemned property. Trial courts are required to be more circumspect in its evaluation of just compensation due the property owner, considering that eminent domain cases involve the expenditure of public funds.³⁹ (Underscoring supplied; emphasis in the original; citations omitted)

In this case, the Court agrees with NGCP that the separate commissioner's report of Atty. Capistrano has no factual or legal basis, and that the same is not based on actual or reliable data.

To recount, the main contention of Atty. Capistrano in increasing the price of just compensation from ₱60.00 to ₱300.00 per sqm. is that the subject property is agri-industrial. However, apart from the city ordinances and *sanggunian* resolutions he cited – which, as admitted by Atty. Capistrano himself, have not yet been approved or implemented – Atty. Capistrano failed to adduce any evidence to support his claim that the subject property has been reclassified as agri-industrial. In fact, upon plain reading of City Ordinance No. 3097, nowhere is it mentioned that the subject property has been reclassified as agri-industrial. It merely provides the reclassification of "the open zone at Barangays Sta. Felomina, San Roque, Bonbon, Digkilaan, Mandulog, Ubaldo Laya, Abuno, Tipanoy and

³⁸ 729 Phil. 402 (2014).

³⁹ Id. at 415.

Pugaan as Industrial 2 and Agro-Industrial Zones”⁴⁰ without clearly setting forth which areas within such barangays have been reclassified into agri-industrial or industrial zones. In stark contrast, NGCP was able to present evidence in the form of several tax declarations,⁴¹ and a certification⁴² from the BIR clearly showing that the subject property is agricultural land.

Furthermore, it bears emphasis that upon perusal of the vicinity map/location map attached to Atty. Capistrano’s commissioner’s report, the land covered by the deed of sale between DPWH and Macapaar Panandigan, indicating a purchase price of ₱250.00 per sqm. and cited by Atty. Capistrano, is nowhere near the subject property. On the other hand, the deeds of sale, which were reviewed, analyzed, and taken into account in determining the amount of ₱60.00 per sqm. in the joint commissioner’s report clearly indicate that the lots covered thereby are located near the subject properties and are similarly situated.

To the Court’s mind, it is manifestly clear that the separate commissioner’s report of Atty. Capistrano, which the RTC relied upon, lacks any factual or legal basis. In turn, the Court finds that the joint commissioner’s report submitted and signed by all three commissioners is more credible as it is based on actual data, and not on simple conjectures or speculations. To reiterate, the joint commissioner’s report relied on actual ocular inspections and records of recent sales, indicating a purchase price of ₱47.30 per sqm., of similar properties, situated close to and nearby the subject property.

Plain and simple, the RTC erred when it adopted fully the separate commissioner’s report of Atty. Capistrano considering that the same was not based on actual or reliable data.

Indeed, while NGCP prays that the case be remanded⁴³ for further reception of evidence in order to determine the amount of just compensation, the Court finds that it will be prejudicial for both NGCP and respondents to do so, considering that remanding the case will unnecessarily delay the payment of just compensation, and will increase the amount of interest due. Thus, in order to avoid further delay in the proceedings, and upon review of all available records, the Court deems it prudent to adopt the recommendation stated in the joint commissioner’s report, setting the amount of just compensation at ₱60.00 per sqm.

⁴⁰ *Rollo*, p. 113.

⁴¹ *Id.* at 66-67.

⁴² *Id.* at 68.

⁴³ *Id.* at 58.

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Payment of Interest

As correctly adjudged by the RTC, NGCP is liable for the payment of interest on just compensation. However, with respect to the applicable interest rate, the same must be modified to twelve percent (12%) *per annum* from the date of taking on May 16, 2011 until June 30, 2013, and the rate of six percent (6%) *per annum* from July 1, 2013 until the same is fully paid.

As held in *Sec. of the Dep't of Public Works and Highways v. Sps. Tecson*,⁴⁴ the interest of twelve percent (12%) *per annum* on just compensation is due the landowner because the obligation on the part of the government to pay the same is one of forbearance, to wit:

[W]e recognize that the owner's loss is not only his property but also its income-generating potential. Thus, when property is taken, full compensation of its value must immediately be paid to achieve a fair exchange for the property and the potential income lost. Accordingly, in *Apo*, we held that the rationale for imposing the interest is to compensate the petitioners for the income they would have made had they been properly compensated for their properties at the time of the taking. x x x

x x x x

In other words, the just compensation due to the landowners amounts to an effective forbearance on the part of the State—a proper subject of interest computed from the time the property was taken until the full amount of just compensation is paid—in order to eradicate the issue of the constant variability of the value of the currency over time. In the Court's own words:

The Bulacan trial court, in its 1979 decision, was correct in imposing interests on the zonal value of the property to be computed from the time petitioner instituted condemnation proceedings and “took” the property in September 1969. *This allowance of interest on the amount found to be the value of the property as of the time of the taking computed, being an effective forbearance, at 12% per annum should help eliminate the issue of the constant fluctuation and inflation of the value of the currency over time* x x x.⁴⁵ (Underscoring supplied; emphasis in the original; citations omitted)

Further, in *Republic v. Estate of Posadas III*,⁴⁶ citing *National Power Corporation v. Manalastas*,⁴⁷ the Court reiterated that the interest due on just

⁴⁴ 758 Phil. 604 (2015).

⁴⁵ Id. at 635-636.

⁴⁶ G.R. No. 214310, February 24, 2020.

⁴⁷ 779 Phil. 510 (2016).

compensation constitutes a forbearance of money, and that the award of interest at the rate of twelve percent (12%) *per annum* from the date of taking until June 30, 2013, and six percent (6%) *per annum* thereafter is proper, thus:

In *National Power Corporation v. Manalastas (Manalastas)*, the Court held that **the just compensation payable to the property owner amounts to an effective forbearance on the part of the government** — a proper subject of interest, *viz.*:

[I]f property is taken for public use before compensation is deposited with the court having jurisdiction over the case, the final compensation must include interest[s] on its just value to be computed from the time the property is taken to the time when compensation is actually paid or deposited with the court. In fine, between the taking of the property and the actual payment, legal interest[s] accrue in order to place the owner in a position as good as (but not better than) the position he was in before the taking occurred. x x x

In that case, the Court awarded interest at the rate of **12% *per annum* from the time of taking up to June 30, 2013 and, thereafter, 6% *per annum* from July 1, 2013 until full satisfaction**, pursuant to Section 1 of *Bangko Sentral ng Pilipinas – Monetary Board Circular No. 799, Series of 2013*.⁴⁸ (Emphasis supplied; italics in the original; citations omitted)

All things considered, NGCP is liable to pay respondents just compensation in the amount of ₱60.00 per sqm., or the total amount of ₱478,381.56, less the initial deposit of ₱186,063.42, with interest at the rate of twelve percent (12%) *per annum* from May 16, 2011 until June 30, 2013, and the rate of six percent (6%) *per annum* from July 1, 2013 until the same is fully satisfied.

Moreover, in accordance with prevailing jurisprudence,⁴⁹ the total monetary award shall be subject to legal interest, at the rate of six percent (6%) *per annum* from the finality of this Decision, until full payment thereof.

WHEREFORE, the Petition for Review on *Certiorari* dated August 22, 2017 filed by National Grid Corporation of the Philippines (NGCP) is **GRANTED**. The Resolutions dated October 27, 2016 and May 11, 2017 of the Court of Appeals in CA-G.R. CV No. 04264-MIN are **REVERSED** and


⁴⁸ *Republic v. Estate of Posadas III*, supra note 49.

⁴⁹ See *id.*; *Republic v. Sinensem*, G.R. No. 240957, February 14, 2022; *Republic v. Barcelon*, G.R. No. 226021, July 24, 2019.


WE CONCUR:



ALFREDO BENJAMIN S. CAGUIOA
Associate Justice



HENRI JEAN PAUL B. INTING
Associate Justice



JAPAR B. DIMAAMPAO
Associate Justice

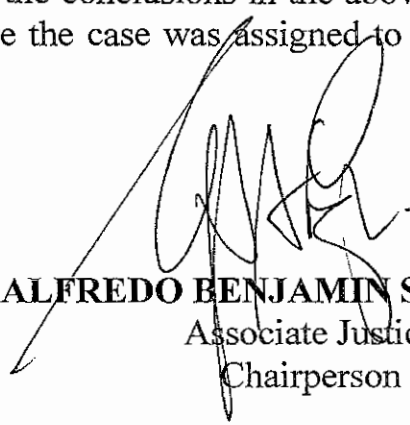


MARIA FILOMENA D. SINGH
Associate Justice



ATTESTATION

I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

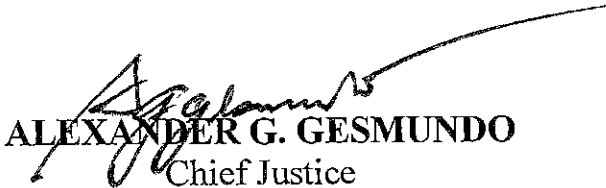


ALFREDO BENJAMIN S. CAGUIOA
Associate Justice
Chairperson



CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


ALEXANDER G. GESMUNDO
Chief Justice