



Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

NOTICE

Sirs/Mesdames

Please take notice that the Court, Third Division, issued a Resolution dated March 29, 2023, which reads as follows:

G.R. No. 235798 – NATIONAL POWER CORPORATION, petitioner, versus PHILIPPINE PORTS AUTHORITY, respondent.

This is a Petition for Review on *Certiorari*¹ under Rule 45 of the Rules of Court filed by petitioner the National Power Corporation (NPC), assailing the Decision,² dated November 22, 2017, of the Court of Appeals (CA) in CA-G.R. SP No. 144332. The CA denied the NPC's Petition for Review³ and affirmed the Resolutions, dated November 13, 2014⁴ and February 5, 2016,⁵ of the Office of the President (OP) in OP Case No. 10-I-403. The November 13, 2014 Resolution denied the NPC's appeal⁶ from the Resolution,⁷ dated July 29, 2010, of the Department of Justice (DOJ) which dismissed the NPC's Petition,⁸ and held that the NPC was liable to pay checking services fees to private checking services providers. The February 5, 2016 Resolution denied the NPC's Motion for Reconsideration⁹ of the November 13, 2014 Resolution.

The Facts

The NPC is a government-owned and -controlled corporation created under Commonwealth Act No. 120¹⁰ (NPC Charter), as amended by

¹ *Rollo*, pp. 23-44.

² *Id.* at 45-55. Penned by Associate Justice Marie Christine Azcarraga-Jacob and concurred in by Associate Justices Normandie B. Pizarro and Danton Q. Bueser.

³ No copy in the *rollo*.

⁴ *Id.* at 101-103.

⁵ *Id.* at 115-116.

⁶ *Id.* at 84-100.

⁷ *Id.* at 76-83.

⁸ *Id.* at 56-66.

⁹ *Id.* at 105-114.

¹⁰ Entitled "An Act Creating the 'National Power Corporation,' Prescribing Its Powers and Activities, Appropriating the Necessary Funds Therefor, and Reserving the Unappropriated Public Waters for Its Use." Approved on November 3, 1936.

subsequent laws such as Republic Act (R.A.) No. 6395,¹¹ Presidential Decree (P.D.) No. 380,¹² and P.D. No. 938.¹³ The respondent Philippine Ports Authority (PPA) is a government instrumentality created by virtue of P.D. No. 505,¹⁴ as amended by P.D. No. 857¹⁵ and Executive Order No. 513.¹⁶

On May 21, 2007, Exello Arrastre and Brokerage Corporation (EABC), a private provider/contractor authorized by PPA by virtue of a Permit to Operate¹⁷ to engage in Cargo Checking Services for Shiplside Operation at the Port of Batangas, sought to collect from the NPC the amount of ₱379,475.71 as payment for its checking services on the latter's coal shipment at Pagbilao Coal-Fired Power Plant starting on May 1, 2007.¹⁸ The NPC, however, refused to pay, raising the following arguments: *first*, there was no privity of contract between the NPC and EABC; *second*, the NPC was allegedly exempt from payment of all forms of taxes, fees, duties and imposts under Section 13 of R.A. No. 6395; and *third*, assuming the NPC was liable, the fees were partly in the nature of government revenues and should therefore be paid to PPA, which, in turn, will pay its authorized checking service providers, such as EABC.¹⁹

In a letter,²⁰ dated January 17, 2008, the PPA, through its Assistant General Manager Benjamin B. Cecilio, informed the NPC that it had authorized EABC "to bill and collect under its name the rates/charges for the checking services it has rendered and will be rendering in [NPC's] zone of operations."²¹ It explained that EABC would just remit to PPA its share of the collection in accordance with their arrangement.²²

The PPA also apparently sought the position of the Office of the Government Corporate Counsel (OGCC) regarding the matter. In its Opinion No. 197,²³ dated September 16, 2008, the OGCC agreed with the PPA's view that private arrastre service providers, such as EABC, can collect payment for

¹¹ Entitled "An Act Revising the Charter of the National Power Corporation." Approved on September 10, 1971.

¹² Entitled "Amending Certain Sections of Republic Act Numbered Sixty-Three Hundred Ninety-Five, Entitled 'An Act Revising the Charter of the National Power Corporation.'" Approved on January 22, 1974.

¹³ Entitled "Further Amending Certain Sections of Republic Act Numbered Sixty-Three Hundred Ninety-Five Entitled, 'An Act Revising the Charter of the National Power Corporation', as Amended by Presidential Decrees Nos. 380, 395 and 758." Approved on May 27, 1976.

¹⁴ Entitled "Philippine Port Authority Decree of 1974." Approved on July 11, 1974.

¹⁵ Entitled "Revised Charter of the Philippine Ports Authority created under Presidential Decree No. 505 dated July 11, 1974." Approved on December 23, 1975.

¹⁶ Entitled "Reorganizing the Philippine Ports Authority." Approved on November 16, 1978.

¹⁷ *Rollo*, p. 67, Permit to Operate.

¹⁸ *Id.* at 56-57, Petition.

¹⁹ *Id.* at 57.

²⁰ *Id.* at 70.

²¹ *Id.*

²² *Id.*

²³ *Id.* at 71-75, Request for Clarification of Opinion No. 38, Series of 1996 on the Grant of Exemption to the National Power Corporation.

their services from the NPC.²⁴ It explained that the NPC could not exempt itself from payment because the requisites of Section 13 of R.A. No. 6395 were absent: *first*, the fees in this case were imposed by a private entity, not by the Republic of the Philippines; and *second*, the fees subject of the case did not pertain to “petroleum products for use by the NPC in the generation, transmission, utilization and sale of electric power,” which is required by Section 13.²⁵

Unconvinced, the NPC filed a Petition²⁶ before the DOJ, reiterating the arguments it earlier raised against EABC. It pointed out that the OGCC erroneously relied on the old provision of Section 13 of R.A. No. 6395, which has already been amended by P.D. No. 938.²⁷ It averred that under the amended provision, the condition for the exemption, *i.e.*, that the charges should pertain only to “all petroleum products to be used by the Corporation in the generation, transmission, utilization and sale of the electric power,” has already been replaced with an all-encompassing provision exempting the NPC from payment of all forms of taxes, duties, fees and imposts.²⁸ It maintained that the checking services fees were government revenue, and it was therefore exempted from paying the same.

The Ruling of the DOJ

On July 29, 2010, the DOJ, through then Secretary Leila M. De Lima, issued a Resolution,²⁹ the dispositive portion of which, reads:

WHEREFORE, premises considered, the Petition of herein petitioner is **DISMISSED**, and the National Power Corporation’s liability to pay checking services fees to private checking services providers, which is not within its exemption from payment of usage and other port charges under its Charter, Republic Act No. 6395, as amended is, **CONFIRMED**.

No costs.

SO ORDERED.³⁰ (Emphasis in the original)

The DOJ held that the exemption of the NPC under Section 13 of its Charter was limited to taxes, duties, imposts and other charges imposed by the government and its instrumentalities, and does not apply when such dues, fees and charges are imposed by private entities.³¹

²⁴ Id. at 75.

²⁵ Id. at 74.

²⁶ Id. at 56-66.

²⁷ Id. at 59.

²⁸ Id. at 60.

²⁹ Id. at 76-83.

³⁰ Id. at 83.

³¹ Id. at 81.

The DOJ did not uphold the NPC's submission that the checking services fees should be considered as revenue. Rather, it ruled that the same was compensation earned by the cargo checkers for the services they rendered. Thus, private checking services providers, such as EABC, have the right to demand and collect payment for the services they rendered from the NPC.³²

Aggrieved, the NPC filed an appeal with the OP. It disclosed that its current bill with EABC already amounted to ₱11,691,875.28.³³

The Ruling of the OP

On November 13, 2014, the OP, through then Executive Secretary Paquito N. Ochoa, Jr., issued its Resolution, the dispositive portion of which reads:

WHEREFORE, premises considered, the Decision appealed from is hereby **AFFIRMED**, and the instant appeal accordingly **DISMISSED**.

SO ORDERED.³⁴ (Emphasis in the original)

The OP noted that the issues raised by the NPC were reiterations of those that were already passed upon by the DOJ.³⁵ It sustained the latter's ruling that the NPC failed to prove its exemption from payment of dues, fees, and charges imposed by private entities.³⁶

The NPC filed a Motion for Reconsideration,³⁷ which the OP denied in its Resolution,³⁸ dated February 5, 2016.

Aggrieved, the NPC filed a Petition for Review with the CA.

The Ruling of the CA

On November 22, 2017, the CA rendered the assailed Decision.³⁹ The dispositive portion reads:

WHEREFORE, premises considered, the instant petition for review is hereby **DENIED**.

³² Id. at 82.

³³ Id. at 85.

³⁴ Id. at 103, OP Resolution.

³⁵ Id. at 102.

³⁶ Id. at 103.

³⁷ Id. at 105-114.

³⁸ Id. at 115.

³⁹ Id. at 45-55.

Accordingly, the *13 November 2014 Resolution* of the Office of the President (OP) denying the appeal of petitioner National Power Corporation (NPC) from the *29 July 2010 Decision of DOJ*, and the *5 February 2016 Resolution* of the OP denying the motion for reconsideration of NPC, are hereby **AFFIRMED**.

SO ORDERED.⁴⁰ (Emphasis and italics in the original)

The CA held that there was nothing in the NPC Charter which exempted the NPC from paying for checking services. Affirming the ruling of the DOJ and the OP, the CA explained that the amount billed by EABC could not be considered as a revenue for the government because the same was not a tax, duty, fee, impost or other charge imposed by it or any of its instrumentalities.⁴¹ It sustained the DOJ's and OP's ruling that the amount billed by EABC was compensation for its services.⁴²

The CA gave no credence to the NPC's submission that it has no existing contract with EABC. It held that the checking services rendered by the latter were pursuant to the Permit to Operate which was issued in accordance with P.D. No. 857, as amended, and PPA Administrative Order (A.O.) No. 08-96⁴³ and A.O. 01-2006.⁴⁴ According to the CA, these rules were the sources of the NPC's obligation to pay the checking services fees.⁴⁵

Thus, the NPC filed the present Petition.⁴⁶

In its Comment,⁴⁷ the PPA prayed for the denial of the Petition, averring that the CA committed no error in the assailed November 22, 2017 Decision. The NPC filed a Reply,⁴⁸ reiterating its position that it was exempt from paying checking services fees. Thereafter, the parties filed their Memoranda.⁴⁹

The Issue

Is the NPC exempt from paying the fees for the cargo checking services performed by the EABC?

⁴⁰ Id. at 53-54.

⁴¹ Id. at 51-52.

⁴² Id. at 52.

⁴³ PPA A.O. 08-96, Regulations for the Registration and/or Grant of Permits for the Operation of Ancillary Services in the Ports, dated April 19, 1996.

⁴⁴ PPA A.O. 01-2006, Compendium of Regulations on Cargo Handling Operations.

⁴⁵ *Rollo*, p. 53.

⁴⁶ Id. at 23-44.

⁴⁷ Id. at 157-168.

⁴⁸ Id. at 180-189.

⁴⁹ Id. at 193-210 and 219-239.

The Ruling of the Court

The Petition is without merit.

At the outset, the Court sustains the submission of the NPC that the case is a proper subject of a petition for review on *certiorari* under Rule 45 of the Rules of Court since it involves a pure question of law.

There is a question of law in a given case when the doubt or difference arises as to what the law is on a certain state of facts, and there is a question of fact when the doubt or difference arises as to the truth or the falsehood of alleged facts.⁵⁰ For a question to be one of law, the same must not involve an examination of the probative value of the evidence presented by the litigants or any of them.⁵¹ The resolution of the issue must rest solely on what the law provides on the given set of circumstances.⁵² Once it is clear that the issue invites a review of the evidence presented, the question posed is one of fact.⁵³

Here, the main question that needs to be resolved is whether the NPC is exempt from the payment of fees for the checking services rendered by EABC. All that is needed to resolve the issue is to examine the NPC Charter, as amended, and the related administrative orders and memorandum circulars of the PPA. There is no more question with regard to the factual circumstances of the case. Thus, the Court may review the present Petition.

There is no basis to exempt the NPC from paying the fees for checking services rendered by EABC

The NPC asserts that it is exempt from the payment of fees for the checking services based on the following grounds: (1) Section 13 of R.A. No. 6395, as amended; (2) the ruling of the Court in *Maceda v. Macaraig, Jr.*⁵⁴ (*Maceda*); (3) the PPA Memorandum,⁵⁵ dated March 13, 1995; and (4) the PPA Memorandum Circular 14-96,⁵⁶ dated March 21, 1996.

After examining the above-mentioned bases, the Courts finds no ground to exempt NPC from paying the fees for checking services.

⁵⁰ *Republic v. Quiñonez*, G.R. No. 237412, January 6, 2020. (Citation omitted)

⁵¹ *PNOC Alternative Fuels Corp. v. National Grid Corporation of the Philippines*, G.R. No. 224936, September 4, 2019.

⁵² *Id.*

⁵³ *Id.*

⁵⁴ 295 Phil. 252 (1993).

⁵⁵ *Rollo*, p. 117.

⁵⁶ *Id.* at 118-121.

Section 13 of R.A. No. 6395, as amended by P.D. No. 938, provides:

Sec. 13. Non-profit Character of the Corporation; Exemption from All Taxes, Duties, Fees, Imposts and Other Charges by the Government and Government Instrumentalities. — The Government⁵⁷ shall be non-profit and shall devote all its return from its capital investment as well as excess revenues from its operation, for expansion. To enable the Corporation to pay its indebtedness and obligations and in furtherance and effective implementation of the policy enunciated in Section One of this Act, the Corporation, including its subsidiaries, is hereby declared exempt from the payment of all forms of taxes, duties, fees, imposts as well as costs and service fees including filing fees, appeal bonds, supersedeas bonds, in any court or administrative proceedings. (Underscoring supplied by NPC)

In the assailed Decision, the CA recognized that P.D. No. 938 should be construed liberally to enhance the tax-exempt status of the NPC. However, it clarified that the fees subject of this case are not included under Section 13. It held:

It is however, important to distinguish if the contested service fees may be considered a tax, duty, fee, or impost levied by the government or a government instrumentality. It is also worth stressing that the costs and services mentioned in Section 10 of P.D. 938 includes “filing fees, appeal bonds, supersedeas bonds, in any court or administrative proceedings”. Nothing therein indicates that the checking service fees rendered by duly authorized cargo checkers are included in the enumeration of costs and service fees. As correctly ruled by the DOJ, the checking service fees were not levied by PPA itself, a government instrumentality, but by EABC, a private entity. Therefore, the amount billed by EABC is not a tax, duty, fee, impost or other charges by the government and government instrumentalities. It is an income of a private entity.⁵⁸

The Court finds no reason to depart from the analysis of the CA. Not only do checking service fees not fall under “tax, duty, fee, or impost,” they are likewise imposed by EABC, a private entity, and not by the government through any government instrumentality. The inapplicability of Section 13 in the present case becomes more apparent when its title is considered: “*Non-profit Character of the Corporation; Exemption from All Taxes, Duties, Fees, Imposts and Other Charges by the Government and Government Instrumentalities.*” The fees enumerated thereunder which the NPC is exempt from paying are clearly limited to those “charges by the government and government instrumentalities.” Since the fees involved in this case were not made by the government or a government instrumentality, Section 13 cannot shield the NPC from paying the same.

⁵⁷ This should have been “Corporation,” not “Government.” See Section 13 of R.A. No. 6395 before it was amended.

⁵⁸ *Rollo*, p. 51.

The NPC likewise erroneously relies on the case of *Maceda*. The main issue in that case is whether the NPC is exempt from the payment of indirect taxes or duties. The Court answered in the affirmative and accordingly dismissed the Petition, and subsequently denied the petitioner's Motion for Reconsideration.

The ruling in *Maceda*, however, is irrelevant to this present Petition. As the DOJ, OP and the CA correctly held, the charges involved in this case are not taxes or duties, whether direct or indirect. Thus, the NPC's reliance on the said case is misplaced.

If any, the ruling of the Court in *Maceda* supports the conclusion of the DOJ and OP, as affirmed by the CA, in that the exemption under Section 13 is limited to those imposed by the government and its instrumentalities:

The fear of the serious implication of this decision in that NPC's suppliers, importers and contractors may claim the same privilege should be dispelled by the fact that (a) this decision particularly treats of only the exemption of the NPC from all taxes, duties, fees, imposts and all other charges **imposed by the government** on the petroleum products it used or uses for its operation; and (b) Section 13(d) of R.A. No. 6395 and Section 13(d) of P.D. No. 380, both specifically exempt the NPC from all taxes, duties, fees, imposts and all other charges **imposed by the Government** on all petroleum products used in its operation only, which is the very exemption which this Court deems to be carried over by the passage of P.D. No. 938. As a matter of fact in Section 13(d) of P.D. No. 380 it is specified that the aforesaid exemption from taxes, etc. covers those "directly or indirectly" **imposed by the "Republic of the Philippines, its provinces, cities, municipalities and other government agencies and instrumentalities"** on said petroleum products. The exemption therefore from direct and indirect tax on petroleum products used by NPC cannot benefit the suppliers, importers and contractors of NPC of other products or services.⁵⁹ (Emphasis and underscoring supplied)

As previously discussed, this qualification in Section 13 was carried over into P.D. No. 938. Thus, considering that EABC is not a government instrumentality, Section 13 finds no application in this case.

The NPC cannot likewise rely on the March 13, 1995 Memorandum and March 21, 1996 Memorandum Circular No. 14-96 of the PPA.

The March 13, 1995 PPA Memorandum reads:

TO: All PDOs, PMOs
FROM: The General Manager

⁵⁹ *Maceda v. Macaraig, Jr.*, supra note 54.

SUBJECT: Exemption of National Power Corporation

Please be informed that the Supreme Court in the case of Philippine Ports Authority vs. National Power Corporation (G.R. No. 116485⁶⁰) has affirmed with finality the ruling of the Department of Justice which pertinently declares:

“x x x the tax exemption granted to the respondent by its Charter include[s] exemption from payment of **usage and other port charges** being assessed by petitioner.”

Accordingly, you are hereby advised to cease and desist from assessing and collecting port charges against the aforementioned government-owned corporation.⁶¹ (Underscoring in the original; emphasis supplied)

On the other hand, the March 21, 1996 Memorandum Circular No. 14-96 provides:

TO: All Concerned
RE: EXEMPTION FROM PORT CHARGES OF NAPOCOR

x x x

2. COVERAGE AND LIMITATION

2.1. Coverage

2.1.1. In accordance with the decision of the Supreme Court, the exemption of National Power Corporation (NAPOCOR) covers “**usage and other port charges**” which OGCC clarified as usage, berthing and other port charges that PPA may assess under its Charter against NPC.⁶² (Underscoring in the original; emphasis supplied)

The PPA, echoing the ruling of the CA, maintains that the fees for checking services do not fall under “usage and other port charges.”⁶³

The submission is well-taken. The definition of these terms are found in the PPA Memorandum Circular No. 03-95,⁶⁴ dated January 5, 1995:

21. Port Charges – refer to port dues, dockage at berth, dockage at anchorage, usage and lay-up fees, wharfage, storage fees assessed on the vessel/cargo.⁶⁵

⁶⁰ G.R. No. 116485, September 7, 1994. The case is unreported. It was a Minute Resolution dismissing the Petition for Review on *Certiorari* filed by PPA on the ground of procedural defects.

⁶¹ *Rollo*, p. 117, Memorandum.

⁶² *Id.* at 118.

⁶³ *Id.* at 163.

⁶⁴ *Id.* at 123-134.

⁶⁵ *Id.* at 124.

22. Port Dues – Is the amount assessed against a vessel engaged in foreign trade based on its total [gross registered tonnage] or part thereof, including those engaged in barter trade for each entrance into and departure from a port of entry in the Philippines.⁶⁶

29. Usage Fee – the amount assessed against a vessel engaged in domestic trade for berthing, for making fast to a vessel so berthed or for mooring at an anchorage area.⁶⁷ (Underscoring in the original)

Thus, the Court agrees with the CA that the fee for checking services is not included in the charges which the NPC is exempt from paying. The explanation of PPA enlightens:

Under PPA Memorandum Circular No. 03-95, port charges are limited to port dues, dockage, usage fees, wharfage and storage fees. Under the same Circular, these fees or charges are levied against the vessel or its cargoes. It does not in any way include checking services fee. By its very nature, a checking services fee cannot even be included under the Circular under the *ejusdem generis* rule. A checking service fee is a compensation for the services of tallying marks, countermarks and numbers, quantity, condition of cargoes, whether in good or bad order and measurements of breakbulk or bulk cargoes, containers, performed by duly authorized “Cargo Checkers”. In contrast, port charges are levied against the vessel or its cargoes without any service, use, benefit or add-on being rendered or provided on such vessel or cargo.

In fine, considering that port charges are levied on the vessel or its cargo, while a checking fee is a compensation for services rendered[,] the latter cannot clearly be included in the phrase “all form of taxes, duties, fees and imposts” from which [the NPC] is exempt from payment as provided for under Section 13 of Republic Act No. 6395, as amended by Section 10 of Presidential Decree No. [938] x x x.⁶⁸

Thus, all the foregoing considered, there is no basis to exempt the NPC from paying the fees for checking services.

EABC is entitled to the payment of checking services fees; the said fees are in the nature of compensation, not government revenue

To further bolster its argument, the NPC avers that checking service is actually unnecessary because the output thereof is only for the purpose of determining the basis for the imposition or collection of applicable

⁶⁶ Id.

⁶⁷ Id. at 125.

⁶⁸ Id. at 163.

government charges, which it is exempt from paying in the first place.⁶⁹ It advances that paying such service would be an utter waste of government resources.⁷⁰

The Court is not persuaded. The determination of whether payment is due to EABC does not depend on whether the NPC finds the service useful. Rather, the basis for EABC's entitlement to payment is whether it performed checking services. Here, it is undisputed, as the NPC does not even deny, that EABC has rendered checking services in its favor. Whether it was beneficial to NPC is irrelevant.

The NPC further avers that the fee for checking services is revenue of the government, not a compensation for services rendered by private entities.⁷¹ It argues that had it been otherwise, the PPA would not have delegated to EABC the billing and collection of checking services fees.⁷²

The NPC is mistaken. The checking services fees collected by EABC are clearly in the nature of compensation. This is patent from the January 17, 2008 letter of the PPA to the NPC:

As in all contracts we have with cargo handling Operators/Providers (arrastre services, stevedoring, checking services, etc) we have authorized and delegated to the Operators/Providers the authority to bill rates/charges including the collection thereof under their names **for the services provided by them to the concerned companies.**

It is in this context that **we have so authorized and delegated to [EABC] our authorized checking service provider** to bill and collect under its name the rates/charges for the checking services it has rendered and will be rendering in your zone of operations. [EABC] in turn will be the one to remit to the Authority its share of the collection as per our contractual arrangement.⁷³ (Emphasis and underscoring supplied)

Clearly, the checking services fees are in the nature of compensation for EABC's services. The fact that EABC will have to remit to the PPA its share of the collection per their contract does not change its nature as compensation.

The basis of NPC's obligation is law, not contract

⁶⁹ Id. at 36.

⁷⁰ Id.

⁷¹ Id.

⁷² Id.

⁷³ Id. at 70.

There is likewise no merit to the submission of the NPC that it cannot pay EABC because there is no existing contract between them.

EABC's obligation to perform the checking services, and the right to collect the corresponding fees, arise not out of any contract between EABC and the NPC, but from law, *i.e.*, P.D. No. 857. To trace, the checking services performed by EABC was authorized by PPA through the Permit to Operate that it issued to the former. Such permit was issued pursuant to A.O. 01-2006, which, in turn, was issued in accordance with P.D. No. 857.

Even the NPC failed to controvert that EABC's performance of checking services can be traced back to P.D. No. 857. All it could do was to assert that there was no contract between them. The NPC's appeal to the OP is enlightening:

The questioned Decision, in effect sanctioned the manifestly unwarranted act of a private checking service provider, in this case the [EABC], to collect from NPC the amount of **PHP379,475.71** in the guise of compensation payment for "Checking Services" on the coal shipments of the NPC at Pagbilao Power Plant starting May 1, 2007. As per current billing of EABC dated August 19, 2010, received by the NPC on August 23, 2010, covering the period until April 14, 2009, the total amount claimed is **PHP11,691,875.28**, hence the appeal within the jurisdiction of the Office of the President. x x x⁷⁴ (Emphasis in the original; underscoring supplied)

This shows that the NPC, without intention to pay, nevertheless continued to let EABC perform its checking services on the former's Pagbilao Power Plant until April 14, 2009. Not allowing EABC to collect its compensation would clearly be unjust.

In fine, the CA committed no error when it affirmed the November 13, 2014 and February 5, 2016 Resolutions of the OP. There is no basis to exempt the NPC from paying the checking services fees legally earned by the EABC.

WHEREFORE, the Petition for Review on *Certiorari* filed by the National Power Corporation is **DENIED**.

⁷⁴ Id. at 85.

SO ORDERED.

By authority of the Court:

Misael Domingo C. Battung III
MISAEAL DOMINGO C. BATTUNG III
Division Clerk of Court JB 4/8/23

Atty. Ma. Hiyasmin H. Delos Santos
Counsel for Respondent
Legal Services Department
PHILIPPINE PORTS AUTHORITY
5/F PPA Bldg., Bonifacio Drive
South Harbor, Port Area
1018 Manila

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street
Legaspi Village, 1229 Makati City

COURT OF APPEALS
CA G.R. SP No. 144332
1000 Manila

Atty. Melchor P. Ridulme
General Counsel
NATIONAL POWER CORPORATION
NPC Office Building Complex
Quezon Avenue cor. BIR Road
1101 Diliman, Quezon City

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