

CHANROBLES PUBLISHING COMPANY

**SUPREME COURT
THIRD DIVISION**

**ALABANG COUNTRY CLUB INC.,
ROBERTO ANONAS, CATALINO
SANTOS, ERNESTO CAYETANO
and ROGELIO MANALO,
*Petitioners,***

-versus-

**G.R. No. 157611
August 9, 2005**

**NATIONAL LABOR RELATIONS
COMMISSION, ALABANG
COUNTRY CLUB INDEPENDENT
EMPLOYEES UNION, MARILOU
ABADIANO, ERNESTO BANAL,
BENEDICTO CATALAN, ABNER
CAVESTANY, ROMULO
DALAYGON, ELENA DELA CRUZ,
RONALDO IBARRA, MA.
ISABELITA PIZARRO, FELIX
ARISME, EDILBERTO
BANTILLES, BERNARDO DE
CHAVEZ, MEDARDO ENRIQUEZ,
ERNESTO DEREZA, DOMINGO
IBALLAR, GINA DUMALAON,
JOSE MASAGCA, MARIO
FRANCHE, SHARON DANTES-
PLATERO, ANNALISSA GARCIA,
JULIET TENORIO, ROLANDO
GANNABAN, EMERSON ARGOSO,
ANICETO GLEAN, FELIPE
CADENA, PERLITA HENARES,
JOSEPH TAYONG, JAIME**

**HIDALGO, ROSANNA ROSARIAL,
LEODEGARIO HUMIRANG,
EFREN ABIADA, FILIPINO
DIZON, ELPIDIO IBUOS, JR.,
ROBERTO LANON, ARNOLD
LAYUG, JOEL LINAOGO,
EDUARDO LLENAS, JOSELITO
LORINO, FERDINAND
MABITASAN, GEORGE
MARASIGAN, PERLA MARGES,
CYNTHIA MATHAY, WERLITO
NAVARRO, CRISTINA OLEGARIO,
CRISTINA OMayao, NENEN
ORTIGOZA, ELEONOR PALIMA,
MARIA PANTALITA, EDUARDO
PERALTA, RICHARD PEREZ,
JOVITO PIDLaoan, PACITA
PILONGO, BENJAMIN PINTOR,
NARCISO QUIZANA, AGRIFINO
REYES, DENNIS REYES,
EDUARDO RUBINA, ARISTEO
SANTOS, ROBERTO SOLANTE,
ARMANDO SUAREZ, DOLORES
VALIENTE, REMEDIOS UMALI,
INGERSOL POMIDA, and FLORO
MACABIT,**

Respondents.

X-----X

DECISION

CARPIO MORALES, J.:

Petitioner Alabang Country Club Inc. (ACCI), a stock, non-profit corporation that operates and maintains a country club and various sports and recreational facilities for the exclusive use of its members, seeks to set aside the appellate court's Decision^[1] of August 14, 2002 as well as its Resolution^[2] of March 6, 2003 denying petitioner's motion for reconsideration. The appellate court reversed and set aside the

National Labor Relation Commission's (NLRC) Decision^[3] of March 15, 2002, and ordered the reinstatement of herein sixty-three (63) respondents-members of a duly registered labor organization - Alabang Country Club Independent Employees Union (the Union), without loss of seniority rights and other privileges, and the payment of their full backwages including attorney's fees.

Sometime in 1993, Francisco Ferrer, then President of ACCI, requested its Internal Auditor, Irene Campos-Ugalde, to conduct a study on the profitability of ACCI's Food and Beverage Department (F & B Department).^[4] Ugalde made use of the audited figures in the financial statements^[5] prepared by Sycip Gorres Velayo & Co. (SGV & Co.) for the years 1989-1993 in reflecting the total revenue and costs and expenses of the F & B Department. However, while SGV & Co. deducted the entire "undistributed operating costs and expenses" consisting of "general and maintenance costs" from the total income of ACCI,^[6] Ugalde allocated a percentage of these expenses and charged the same against the total revenue of the F & B Department.^[7] Consequently, her report showed that from 1989 to 1993, F & B Department had been incurring substantial losses in the aggregate amount of Eight Million Seven Hundred Twenty-Seven Thousand One Hundred Thirty-Five Pesos (₱8,727,135.00).^[8] Her report further showed that:

1. It was only in 1993 when the losses dropped as compared to the 1992 figures. This was the result of an effective joint management employee undertaking in 1993 towards cost-cutting and efficient resource administration; and
2. The endeavor succeeded only in reducing losses but not totally raising the figures upward to at least a break-even level;
3. ACCI can generate income from F & B Department if its operation will be transferred to a concessionaire;
4. Actual breakages alone were approximately ₱298,000 from January 1, 1994 to May 15, 1994 or an average of ₱60,000 a month.^[9]

Realizing that it was no longer profitable for ACCI to maintain its own F & B Department, the management decided to cease from operating the department and to open the same to a contractor, such as a

concessionaire, which would be willing to operate its own food and beverage business within the club.^[10]

ACCI's Labor Committee Chairman Catalino Santos thus met on November 11, 1994 with the Union officers and members and discussed the financial standing of the F & B Department.^[11]

ACCI subsequently entered on December 1, 1994 into an agreement with La Tasca Restaurant Inc. (La Tasca), for it to operate the F & B Department.^[12] Under the agreement, La Tasca would pay ACCI fifteen (15%) percent of its gross sales net of sales tax plus the expenses for light and water in the amount of five (5%) percent of monthly gross sales net of sales tax.^[13]

Also on December 1, 1994, ACCI sent its F & B Department employees individual letters informing them that their services were being terminated effective January 1, 1995;^[14] and that they would be paid separation pay equivalent to one hundred twenty five (125%) percent of their monthly salary for every year of service.^[15] ACCI also informed them that La Tasca agreed to absorb all affected employees immediately with the status of regular employees without need of undergoing a probationary period, and that all affected employees would receive the same salary they were receiving from ACCI at the time of their termination.^[16]

On December 11, 1994, the Union, with the authority of individual respondents, filed before the NLRC a complaint for illegal dismissal, unfair labor practice, regularization and damages with prayer for the issuance of a writ of preliminary injunction against ACCI.^[17]

The Union then filed a notice of strike.^[18] ACCI, finding that the requirements under the Labor Code had not been complied with, suspended on December 28, 1994 those who participated in the strike.^[19]

The Union averred, however, that no strike was actually held and that it was caught by surprise when, upon reporting for work on December 28, 1994, employees of La Tasca "brought their equipment and took over the posts held by most of [the individual respondents]."^[20]

As scheduled, ACCI ceased operating its F & B Department by January 1, 1995 as La Tasca began operating its own F & B business at the Alabang Country Club.

Meanwhile, in the proceedings before the Labor Arbiter, respondent union and individual respondents informed that the F & B Division had been reporting gaining profits as shown by the Statement of Income and Deficit prepared by SGV & Co.^[21] They thus argued that compliance with the standards for losses in *Lopez Sugar Corporation vs. Federation of Free Workers*^[22] to justify their retrenchment were not met by ACCI.

ACCI averred, however, that it may exercise management prerogatives to adopt a cost-saving and cost-consciousness program to improve efficiency in its operations,^[23] prevent losses, and concentrate on core businesses,^[24] and to lay-off workers and contract out their jobs.^[25]

During the pendency of the complaint for illegal dismissal before the Labor Arbiter, forty-seven (47) of the individual respondents accepted separation benefits from ACCI at 125% of their monthly salary for every year of service, on account of which they executed Waivers and Quitclaims in favor of ACCI: Marilou Abadiano, Ernesto Banal, Benedicto Catalan, Abner Cavestany, Romulo Dalaygon, Elena dela Cruz, Ernesto Dereza, Gina Dumalaon, Mario Franche, Annalissa Garcia, Rolando Gannaban, Aniceto Glean, Perlita Henares, Jaime Hidalgo, Leodegario Humirang, Elpidio Ibuos, Jr., Roberto Lanon, Arnold Layug, Joel Linaogo, Eduardo Llenas, Joselito Lorino, Ferdinand Mabitan, George Marasigan, Perla Marges, Cynthia Mathay, Werlito Navarro, Cristina Olegario, Cristina Omayao, Nenen Ortigoza, Eleonor Palima, Maria Pantalita, Eduardo Peralta, Richard Perez, Jovito Pidlaoan, Pacita Pilongo, Benjamin Pintor, Narciso Quizana, Agrifino Reyes, Dennis Reyes, Eduardo Rubina, Aristeo Santos, Roberto Solante, Armando Suarez, Dolores Valiente, Remedios Umali, Ingersol Pomida and Floro Macabit.^[26]

By decision of April 30, 1999, the Labor Arbiter dismissed the complaint for illegal dismissal on the ground that a business entity has the right to reduce its work force if necessitated by compelling economic factors which endanger its existence or stability.^[27] The Labor Arbiter in fact found that the study made by Ugalde which was a more detailed version of the financial statements prepared by SGV & Co. clearly established that the F & B Department was incurring losses,

thus justifying ACCI to exercise its inherent prerogative to retrench its workers to prevent further losses.^[28]

On appeal, the NLRC acknowledged the right of ACCI to regulate, according to its own discretion and judgment, all aspects of employment including the lay-off of workers because of losses in the operation of its business, lack of work and considerable reduction in the volume of business.^[29] It thus dismissed the appeal.

Private respondents' motion for reconsideration of the NLRC's dismissal of the appeal was denied by Resolution^[30] of April 28, 2000.

Private respondents thereupon brought their case, via petition for certiorari,^[31] before the Court of Appeals, alleging that the Labor Arbiter and the NLRC committed grave abuse of discretion and utter ignorance of the law in completely disregarding the audited financial statements prepared by SGV & Co. showing that ACCI's F & B Department had been consistently earning profits.^[32]

During the pendency of the petition before the appellate court, fifteen (15) of the individual respondents received their separation package equivalent to 125% of their monthly salary for every year of service, on account of which they executed Waivers and Quitclaims in favor of ACCI: Ronaldo Ibarra, Ma. Isabelita Pizarro, Felix Arisme, Edilberto Bantilles, Bernardo de Chavez, Medardo Enriquez, Domingo Iballar, Jose Masagca, Sharon Dantes-Platero, Juliet Tenorio, Emerson Argoso, Felipe Cadena, Joseph Tayong, Rosanna Rosarial, and Efren Abadia.^[33]

By decision of August 14, 2002, the Court of Appeals reversed those of the NLRC and the Labor Arbiter. It held that due to ACCI's failure to prove by sufficient and competent evidence that its alleged losses were substantial, continuing and without any immediate prospect of abating them, the bona fide nature of the retrenchment appeared doubtful.^[34] Passing on ACCI's financial status, the appellate court, citing *Bogo-Medellin Sugarcane Planters Association, Inc. vs. NLRC*^[35] and *Dela Salle University vs. Dela Salle University Employees Association*,^[36] held that financial statements audited by independent external auditors, and not a mere study report of an internal auditor of a company, constitute the normal method of proof of the profit and loss of the company.^[37]

ACCI's motion for reconsideration^[38] having been denied by the appellate court by Resolution^[39] of March 6, 2003, it comes before this Court via petition for review on certiorari, advancing the following arguments:

A.

CONTRARY TO LAW AND ESTABLISHED JURISPRUDENCE, THE COURT OF APPEALS GRAVELY DISREGARDED THE CLUB'S RIGHT TO TERMINATE ITS EMPLOYEES FOR AN AUTHORIZED CAUSE, PARTICULARLY TO SECURE ITS CONTINUED VIABILITY AND EXISTENCE.

B.

CONSISTENT WITH ESTABLISHED LAW AND JURISPRUDENCE, INASMUCH AS BOTH FINDINGS OF PUBLIC RESPONDENT NLRC AND THE LABOR ARBITER A QUO THAT THE CLUB'S F & B EMPLOYEES WERE VALIDLY TERMINATED, ARE SUPPORTED BY AUDITED FINANCIAL STATEMENTS AND OTHER SUBSTANTIAL EVIDENCE, THE PETITION BELOW SHOULD HAVE BEEN DISMISSED.

C.

THE ORDER FOR REINSTATEMENT, PAYMENT OF BACKWAGES, AND THE AWARD OF ATTORNEY'S FEES ARE NOT PROPER SINCE RESPONDENTS WERE TERMINATED FOR AN AUTHORIZED CAUSE AND AFTER COMPLIANCE WITH DUE PROCESS.

D.

THE COURT OF APPEALS SHOULD HAVE RECOGNIZED THAT SIXTY-TWO OUT OF THE SIXTY THREE PETITIONERS INDICATED IN THE PETITION BELOW HAVE ALREADY

**ACKNOWLEDGED RECEIPT OF THE MONETARY
AWARD AFFIRMED IN THE COMMISSION'S
DECISION DATED 15 MARCH 2000 IN FULL
SATISFACTION THEREOF.^[40]**

The petition is impressed with merit.

ACCI, hereinafter referred to as petitioner, justifies the closure of its F & B Department based on business losses incurred for the past years as reflected in its letter to its employees dated December 1, 1994, to wit:

As you probably have known, our Food and Beverage Division has been losing for the past several years. Your management tried to remedy the situation through changes and innovations but to no avail. This being so and to prevent further losses, management has deemed it necessary to concessionize (sic) our Food and Beverage operations. Since La Tasca won in the bidding and pursuant to our agreement with the same, La Tasca shall, effective January 1, 1995, be operating all our Food and Beverage outlets. As a consequence thereof, please be informed that effective January 1, 1995, your services shall be terminated as effective said date ACCI shall cease to operate all Food and Beverage outlets. x x x^[41]
(*Underscoring supplied*).

In *Lopez Sugar Corporation vs. Federation of Free Workers*^[42] cited by respondents, this Court held that retrenchment on the ground of serious business losses is allowed subject to the conditions that (1) the losses expected should be substantial and not merely *de minimis* in extent; (2) the substantial losses apprehended must be reasonably imminent as such imminence can be perceived objectively in good faith by the employer; (3) retrenchment must be reasonably necessary and likely to effectively prevent the expected losses; and (4) the alleged losses, if already realized and the expected imminent losses sought to be forestalled, must be proven by sufficient and convincing evidence.^[43]

This Court, however, views the case as one involving closure of a business undertaking, not retrenchment. While retrenchment and closure of a business establishment or undertaking are often used

interchangeably and are interrelated, they are actually two separate and independent authorized causes for termination of employment.^[44]

Retrenchment is the reduction of personnel for the purpose of cutting down on costs of operations in terms of salaries and wages^[45] resorted to by an employer because of losses in operation of a business occasioned by lack of work and considerable reduction in the volume of business.^[46]

Closure of a business or undertaking due to business losses is the reversal of fortune of the employer whereby there is a complete cessation of business operations to prevent further financial drain upon an employer who cannot pay anymore his employees since business has already stopped.^[47]

One of the prerogatives of management is the decision to close the entire establishment or to close or abolish a department or section thereof for economic reasons, such as to minimize expenses and reduce capitalization.^[48]

While the Labor Code provides for the payment of separation package in case of retrenchment to prevent losses, it does not obligate the employer for the payment thereof if there is closure of business due to serious losses.^[49]

In the present case, when petitioner decided to cease operating its F & B Department and open the same to a concessionaire, it did not reduce the number of personnel assigned thereat. It terminated the employment of all personnel assigned at the department.

As in the case of retrenchment, however, for the closure of a business or a department due to serious business losses to be regarded as an authorized cause for terminating employees, it must be proven that the losses incurred are substantial and actual or reasonably imminent; that the same increased through a period of time; and that the condition of the company is not likely to improve in the near future.^[50]

As did the appellate court, this Court finds that the study report submitted by the internal auditor of petitioner, the only evidence submitted to prove its alleged losses, is self-serving^[51] and falls short of the stringent requirement of the law that the employer prove sufficiently and convincingly its allegation of substantial losses.

In contrast, part of the evidence presented by respondents are audited financial statements prepared by SGV & Co. for 1989 to 1993 which show a positive net income for the F & B Department ranging from ₱959,533 - ₱2,911,810 and, except for the year 1992, marked increases in annual net income per year.^[52] Moreover, for the year 1994, its last year of operation, the F & B Department posted an annual net income of ₱1,562,385.^[53]

In claiming that the F & B Department had been losing, petitioner's internal auditor deducted from the department's annual income the undistributed operating costs and expenses. However, the study report failed to provide the necessary details on how the undistributed operating costs and expenses charged to the F & B Department was arrived at, including the basis, for example, of allocating association dues and real estate tax directly to the F & B Department as expenses.

Petitioner's failure to prove that the closure of its F & B Department was due to substantial losses notwithstanding, this Court finds that individual respondents were dismissed on the ground of closure or cessation of an undertaking not due to serious business losses or financial reverses, which is allowed under Article 283 of the Labor Code:

Art. 283. Closure of establishment and reduction of personnel. – The employer may also terminate the employment of any employee due to the installation of labor-saving devices, redundancy, retrenchment to prevent losses or the closing or cessation of the establishment or undertaking unless the closing is for the purpose of circumventing the provisions of this Title, by serving a written notice on the worker and the Ministry of Labor and Employment at least one (1) month before its intended date thereof. In case of termination due to the installation of labor-saving devices or redundancy, the worker affected thereby shall be entitled to a separation pay equivalent to at least one (1) month pay for every year of service, whichever is higher. In case of retrenchment to prevent losses and in cases of closures or cessation of operations of the establishment or undertaking not due to serious business losses or financial reverses, the separation pay shall be equivalent to one (1) month pay or at least one-half (1/2) month pay for every year of service, whichever

is higher. A fraction of at least six (6) months shall be considered as one (1) whole year. (*Emphasis in the original*)

The closure of operation of an establishment or undertaking not due to serious business losses or financial reverses includes both the complete cessation of operations and the cessation of only part of a company's activities.^[54]

For any bona fide reason, an employer can lawfully close shop anytime. Just as no law forces anyone to go into business, no law can compel anybody to continue the same.^[55] It would be stretching the intent and spirit of the law if a court interferes with management's prerogative to close or cease its business operations just because the business is not suffering from any loss or because of the desire to provide the workers continued employment.^[56]

While petitioner did not sufficiently establish substantial losses to justify closure of its F & B Department on this ground, there is basis for its claim that the continued maintenance of said department had become more expensive through the years. An evaluation of the financial figures appearing in the audited financial statements prepared by the SGV & Co. shows that ninety one to ninety six (91% - 96%) percent of the actual revenues earned by the F & B Department comprised the costs and expenses in maintaining the department.^[57]

Petitioner's decision to place its F & B operations under a concessionaire must then be respected, absent a showing of bad faith on its part.

In fine, management's exercise of its prerogative to close a section, branch, department, plant or shop^[58] will be upheld as long as it is done in good faith to advance the employer's interest and not for the purpose of defeating or circumventing the rights of employees under the law or a valid agreement.^[59]

While the closure of F & B Department is found to be justified, petitioner is, under the above-quoted provision of Art. 283 of the Labor Code, mandated to pay separation pay computed from the time individual respondents commenced their employment until the time the department ceased operations, in an amount equivalent to one (1) month pay or at least one-half (1/2) month pay for every year of service, whichever is higher. In petitioner's case, it in fact voluntarily doled out

to some of individual respondents separation pay equivalent to one month and a quarter (1¼) for every year of service, a fraction of a year being considered as one year.^[60]

Respondents not having been illegally dismissed, they are not entitled to backwages.

By petitioner's information, it had paid, during the pendency of the case, the separation package of sixty-two (62) of the sixty-three (63) individual respondents on account of which they executed Releases, Waivers and Quitclaims in its favor.^[61]

A waiver or quitclaim is a valid and binding agreement between the parties, provided that it constitutes a credible and reasonable settlement and the one accomplishing it has done so voluntarily and with a full understanding of its import.^[62] As the waivers and quitclaims executed by individual respondents who had been given their separation pay were duly notarized, the certificate of acknowledgement in each of them serves as *prima facie evidence* of their due execution.^[63] Not one of individual respondents who executed the waivers or quitclaims has come forward to challenge the reasonableness of the settlement and/or voluntariness of the execution of the documents.

WHEREFORE, the petition is hereby **GRANTED**. The assailed Decision of August 14, 2002 and the Resolution of March 6, 2003 of the Court of Appeals are hereby **REVERSED** and **SET ASIDE**.

Petitioner, Alabang Country Club, Inc., is hereby **ORDERED** to pay the remaining individual respondent, Filipino Dizon, who does not appear to have received separation package equivalent to one month and a quarter (1¼) for every year of service, as agreed upon by petitioner.

SO ORDERED.

PANGANIBAN, J., (Chairman), SANDOVAL-GUTIERREZ, CORONA, JJ., concur.
GARCIA, J., on leave.^[*]

* On Leave.

[1] Rollo at 58-70.

[2] Id. at 73.

[3] Id. at 74-89.

[4] Id. at 19.

[5] Id. at 142-155.

[6] Ibid.

[7] Id. at 97. In her affidavit, Irene Campos-Ugalde explained her reasons for apportioning the Undistributed Costs and Expenses directly to the F & B Department, to wit:

X X X

3. The study showed that from 1989 to 1993, the Club incurred losses.

3.1. It may be gleaned from the Club's audited Statements of Income and Deficit from 1989 to 1993 (copies of which are hereto attached as Annexes "A", and "B", and "C") that the following items appear therein: (i) Departmental Costs and Expenses: Food and Beverage; (ii) Revenues, Excluding Membership Dues and Other Fees: Food and Beverage; and (iii) Undistributed Operating Costs and Expenses. The actual/profit loss of the F & B may not be accurately determined by simply deducting the figure termed as "Departmental Cost and Expenses: Food and Beverage" from the figure termed as "Revenues, Excluding Membership Dues and Other Fees: Food and Beverage" appearing on the Club's audited Statement of Income and deficit. This is so because some of the costs and expenses incurred in the operation of the F & B are not included in the item "Departmental Costs and Expenses: Food and Beverage" but were included in the "Undistributed Operating Costs and Expenses". These costs and expenses include, among others:

- (i) depreciation of appliances and equipment used in the operation of the F & B (which operation occupied practically 50% of total clubhouse area), such as air conditioning units and freezers;
- (ii) expenses for utilities such as water and electricity used in the operation of function rooms, and telephone used in the F & B office and function rooms;
- (iii) expenses for supplies for members and guests, such as face towels used in the Golfer's Veranda;
- (iv) Association dues, such as for garbage collection;
- (v) Fees paid to the government, such as for permits;
- (vi) Fees for professional services, such as for auditors, etc.

To repeat, these and similar costs and expenses were incurred in the operation of the F & B but were reflected in the Statements of Income and Deficit as "Undistributed Operating Costs and Expenses".

[8] Rollo at 20.

[9] Id. at 387.

[10] Id. at 21.

[11] Ibid.

[12] Id. at 134-138.

[13] Id. at 134.

[14] Id. at 22.

[15] Rollo at 22. Vide Rollo at 162. Article V, Section 3 of the Collective Bargaining Agreement entered into by and between the ACCI and the Union provides to wit:

SECTION 3. RIGHTS IN CASE OF RETRENCHMENT – In case the CLUB shall deem it necessary to retrench UNION members, the more senior shall be the last to be laid off while those last to be hired shall be the first to be laid off, unless the more senior UNION member voluntarily offers himself to be laid off. UNION members who have been laid off for any cause shall receive a separation pay equivalent to one month and a quarter (1.25%) for every year of service; a fraction of a year shall be considered one year.

[16] Rollo at 113. The agreement by and between La Tasca and ACCI dated December 1, 1994 provides to wit:

2. OBLIGATIONS OF PROPONENT

2.1. PROPONENT agrees to absorb all regular employees of ACC[I] whose term of employment may be or are affected by this agreement at their present monthly salary rates and as regular employees of the PROPONENT.

X X X

[17] Rollo at 22-23.

[18] Id. at 401.

[19] Rollo at 23. Vide Rollo at 169. Article XIII of the Collective Bargaining Agreement entered into by and between ACCI and the Union effective for the period April 9, 1993-April 9, 1996 provides:

Article XIII – NO STRIKE, NO LOCK-OUT. The CLUB agrees that there shall be no lock-out during the term of this Agreement or any extension thereof. The UNION agrees that there shall be no strike or work stoppage or other forms of interference with any of the operations of the CLUB during the term of this Agreement or any extension thereof.

[20] Rollo at 402.

[21] Id. at 386.

[22] 189 SCRA 179 (1990).

[23] Rollo at 594.

[24] Id. at 597.

[25] Id. at 594.

[26] Id. at 24-25.

[27] Id. at 389.

[28] Id. at 391.

[29] CA Rollo 129-130.

[30] Rollo at 88.

[31] Id. at 394-443.

[32] Id. at 413.

[33] Id. at 27.

[34] Id. at 70.

[35] 296 SCRA 108 (1998).

[36] 330 SCRA 363 (2000).

[37] Rollo at 68-69.

[38] Id. at 495-517.

- [39] Id. at 73.
- [40] Id. at 29.
- [41] Id. at 400.
- [42] See note 22, supra.
- [43] Lopez Sugar Corporation vs. Federation of Free Workers, 189 SCRA 179, 186-187 (1990).
- [44] J.A.T. General Services vs. National Labor Relations Commission, 421 SCRA 78, 86 (2004).
- [45] Ibid.
- [46] Anino vs. National Labor Relations Commission, 290 SCRA 489, 501 (1998).
- [47] See note 44, supra.
- [48] Danzas Intercontinental Inc. vs. Daguman, G.R. No. 154368 (April 15, 2005).
- [49] Cama vs. Joni's Food Services, Inc. 425 SCRA 259, 269 (2004).
- [50] See note 48, supra.
- [51] Ibid.
- [52] Rollo at 140-155.
- [53] Id. at 140.
- [54] Coca-Cola Bottlers (Phils.), Inc. vs. NLRC, 194 SCRA 592, 599 (1991).
- [55] Mac Adams Metal Engineering Workers Union-Independent vs. Mac Adams Metal Engineering, supra at 416.
- [56] Mac Adams Metal Engineering Workers Union-Independent vs. Mac Adams Metal Engineering, supra at 417.
- [57] Rollo at 32.
- [58] Caffco International Limited vs. Office of the Minister-Ministry of Labor & Employment, 212 SCRA 351, 356 (1992). Vide Chua vs. National Labor Relations Commission, 267 SCRA 196, 201 (1997); Special Events & Central Shipping Office Workers Union vs. San Miguel Corp., 122 SCRA 557, 574 (1983).
- [59] J.A.T. General Services vs. National Labor Relations Commission, supra at 89; Industrial Timber Corporation vs. NLRC (5th Division), 273 SCRA 200, 211 (1997).
- [60] Rollo at 47.
- [61] Id. at 289-381.
- [62] Wack Wack Golf and Country Club vs. National Labor Relations Commission, G.R. No. 149793, April 15, 2005.
- [63] Rule 132, Section 30 of the Rules of Court provides to wit:
SEC. 30. Proof of notarial documents. – Every instrument duly acknowledged or proved and certified as provided by law, may be presented without further proof, the certificate of acknowledgment being prima facie evidence of the execution of the instrument or document involved.