SUPREME COURT
FIRST DIVISION

BOGO-MEDELLIN SUGARCANE PLANTERS ASSOCIATION, INC. and HORACIO FRANCO,
***Petitioners*,**

-versus-

G.R. No. 97846
September 25, 1998

NATIONAL LABOR RELATIONS COMMISSION, ASSOCIATED LABOR UNIONS, BONIFACIO MONTILLA, JOSE YBAÑEZ JR., BERNARDO DELA RAMA, ILDEFONSO CARREDO, ROSETO CANALES, FORTUNATO MIGABON JR. and HERACLEO MEGABON,
***Respondents*.**
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D E C I S I O N

PANGANIBAN, *J.*:

To justify retrenchment, the employer must prove, among other things, serious business losses, and not just any kind or amount of loss. Furthermore, if the requisites provided in Article 283 of the Labor Code are not fulfilled, a deed of quitclaim and release is

unavailing to exculpate an employer from liability for illegal retrenchment.

The Case

In this special civil action for certiorari filed before this Court, petitioners seek the reversal of the November 12, 1990 Decision[1] and the March 4, 1991 Resolution of the National Labor Relations Commission in NLRC NCR Case No. RAB VII-0801-85, both of which affirmed the labor arbiter's Decision finding them liable for illegal dismissal.

Acting on private respondents' amended Complaint for illegal dismissal and unfair labor practice, Executive Labor Arbiter Irenea E. Ceniza rendered a Decision dated May 5, 1989, which disposed as follows:[2]

"WHEREFORE, premises considered, judgment is hereby rendered declaring the Petitioners Bogo Medellin Sugar Cane Planters Association and Horacio Franco guilty of unfair labor practice for dismissing the private respondents for their union activities; ordering the said petitioners to reinstate the private respondents to their former position with backwages and other benefits and without loss of seniority rights; ordering the petitioners jointly and severally to pay to the private respondents their service incentive leave[s], backwages and 13th month from the date of their dismissal until the date of this decision in the following amounts less the amount paid to some private respondents as separation/gratuity benefits:

NAME	13th Month Pay	Service Incentive Pay	Backwages	Separation Pay Gratuity Benefits	Net
1. BONIFACIO MONTILLA	P4,915.24	P820.00	P61,440.00	P12,017.94	P55,157.30
2. JOSE YBAÑEZ, JR	4,915.24	820.00	61,440.00	4,745.48	62,429.76
3. BERNARDO DELA RAMA	4,915.24	820.00	61,440.00	2,580.84	64,594.40
4. ILDEFONSO CARREDO	4,915.24	820.00	61,440.00	12,991.00	54,184.24
5. FORTUNATO MIGABON, JR.[3]	4,915.24	820.00	61,440.00	—	67,175.24

6.	ROSETO CANALES	4,915.24	820.00	61,440.00	—	67,175.24
7.	HERACLEO MEGABON	4,915.24	820.00	61,440.00	—	67,175.24
		P34,406.68	P5,740.00	P430,080.00	P32,335.26	P437,891.42

and to pay the [private respondents]' counsel 10% of the foregoing amount or the sum of FORTY THREE THOUSAND SEVEN HUNDRED EIGHTY NINE AND 14/100 (P43,789.14) as attorney's fees; ordering further the [petitioners] to deposit the [aggregate] amount of FOUR HUNDRED EIGHTY ONE THOUSAND SIX HUNDRED EIGHTY PESOS AND 56/100 (P481,680.56) with this Branch of the Commission within ten (10) days from receipt of this decision.

"All other claims are hereby dismissed for lack of merit."

On appeal, the National Labor Relations Commission (Cebu Branch), in its assailed Decision, affirmed with modification the labor arbiter's judgment:[4]

> "WHEREFORE, in view of all the foregoing, the decision appealed from is MODIFIED by setting aside the award for the money claims of the [private respondents] as contained in the decision and directing the recomputation thereof in accordance with Section 3, Rule XI of the NLRC Rules to determine [the] correct amount to be awarded to the [private respondents].
>
> "Except for the foregoing modification the rest of the decision stands AFFIRMED."

Respondent Commission denied reconsideration in its challenged Resolution.[5]

The Facts

As found by the labor arbiter, the facts of this case are as follows:[6]

> "The private respondents were former employees of the respondents with services ranging as follows:

Bonifacio Montilla	15 years
Roseto Canales	17 years
Ildefonso Carredo	16 years
Heracleo Megabon	8 years
Jose Ybañez, Jr.	6 years
Bernardo Dela Rama	3 years
Fortunato Megabon, Jr.	1 year

They performed the functions of computer, sampler and scalers. [O]n May 31, 1985, the [private respondents] joined and became members of [Private Respondent] Associated Labor Unions, with [Private Respondent] Bonifacio Montilla as its [l]ocal [p]resident. With 13 original members[,] Bonifacio Montilla being the president actively campaigned and convinced the rest of their co-employees to join with the union. While campaigning among his co-employees for union membership, the [t]reasurer of respondent firm Mr. Jose Mari Miranda called [Private Respondent] Montilla to his office and told him to withdraw his membership from the Associated Labor Unions or else they will not be hired at the start of the milling season and will be dismissed. That he and the [private respondents] herein did not heed the warning of Mr. Miranda and stuck to their membership with the private respondent union. As a consequence and as earlier warned of being dismissed if they persist[ed] in their union activities, notices of termination were sent to [Private Respondents] Bernardo Dela Rama, Ildefonso Carredo, Bonifacio Montilla and Jose Ybañez, Jr. (Exhibits 4-7), informing them that their services will be terminated due to financial difficulties. While the said notices stated that their services will be terminated 30 days from date[,] they were not allowed to work within that 30 day period and Montilla was immediately replaced by Gavino Negapatan (TSN June 18, 1987, p. 31). The [private respondents] alleged that

their dismissal was sought due to their membership [in] the private respondent union as they have not violated any company rules and regulations. There is also no allegation to this effect by the respondents and the latter strongly advocated retrenchment to prevent losses as their basis in terminating the [private respondents]. Aggrieved of the respondents' actuations they filed the present complaint on December 20, 1985, or before the expiration of the 30 days notice dated November 28, 1985. On December 28, 1985, or just on the 30th day of the notice of termination[,] four of the [private respondents], namely Bonifacio Montilla, [I]ldefonso Carredo, Bernardo Dela Rama and Jose Ybañez, Jr., were paid their corresponding separation/gratuity pay and accordingly signed their Quitclaim and Release (Exhibit "8-11").

"The respondents on the other hand strongly maintained that the dismissal of the [private respondents] was validly carried out in accordance with corporate powers to prevent losses. To support this stand they submitted a comparative statement of Revenue and Expenses for the crop years 1983-1984 and 1984-1985, to show they suffered losses in the amount of P54,692.31 in the crop year ending August 1985. In addition they claimed that the [private respondents] [were] already barred from filing this present case by virtue of their Quitclaim and Release."

The Ruling of Respondent Commission

While Respondent Commission agreed with petitioners that management had the prerogative to terminate employment on account of business reversals, it held, however, that petitioners failed to present adequate proof of such losses. First, the Comparative Statement of Revenue and Expenses submitted by Petitioner Corporation was neither sufficient nor substantial to support the claim that private respondents were retrenched pursuant to Article 283 of the Labor Code.

Second, petitioners failed to show that, in undertaking the retrenchment, fair and reasonable standards were used in determining who among its employees would be separated from the service.

Third, petitioners failed to show that they gave the required 30-day notice to the labor department before effecting the retrenchment.

Fourth, petitioners hired additional personnel after the private respondents were retrenched. Such actuation strengthened, rather than negated, private respondents' contention that their dismissal was "an orchestrated move" to ease them out of employment due to their union activities.

Fifth, Respondent Commission gave credence to Private Respondent Montilla's testimony, thus upholding the ruling of the labor arbiter who was "in a unique position [to observe] the demeanor" of the witness.

It also rejected the posturing of the petitioners that the execution of a deed of quitclaim and release exculpated them from liability, as such undertaking did not bar the private respondents from questioning the legality of their dismissal.

Hence, this petition.[7]

Assignment of Errors

Petitioners impute the following errors to Respondent Commission:[8]

> "I: Respondent . . . Commission erred in setting aside the deeds of quitclaim and release signed and executed by individual [private respondents] as without any legal effect to bar and preclude them from proceeding against petitioners, the same being contrary to law and jurisprudence.
>
> II: Respondent . . . Commission disregarded the fact that said deeds of quitclaim and release were signed and executed by individual private respondents after they filed their complaints in its regional arbitration branch.
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> III: Respondent . . . Commission erred in sustaining the findings and conclusion of the executive labor arbiter as to

the illegality of the dismissal of the [private respondents] which is tantamount to grave abuse of discretion.

IV: Assuming arguendo there was illegal dismissal, it was error to find Petitioner Horacio Franco personally liable, jointly and severally, with petitioner association.

V: Respondent . . . Commission erred in giving due credence to the testimony of Respondent Bonifacio Montilla and deciding the case in favor of [private respondents] and finding [petitioners] liable for the alleged claims and for unfair labor practice on the sole basis of his testimony.

VI: Respondent . . . Commission commit[ted] grave abuse of discretion in rendering a decision in favor of [private respondents] who did not appear at all in the case to prosecute their claims and support their charges against herein petitioners, thus denying the latter due process of law guaranteed by the Constitution."

Put differently, the issues raised by petitioners are as follows:

1. Whether private respondents' retrenchment was valid and legal under Article 283 of the Labor Code.

2. Whether the Quitclaim and Release barred the private respondents from charging petitioners with illegal dismissal.

3. Whether a corporate officer could be held liable for illegal dismissal without a showing that he acted maliciously and in bad faith in dismissing private respondents.

4. Whether Respondent Commission gravely abused its discretion by denying due process to petitioners.

The Court's Ruling

The petition is devoid of merit.

First Issue: No Proof of Business Losses To Justify Retrenchment

Retrenchment is the termination of employment effected by management during periods of business recession, industrial depression, seasonal fluctuations, lack of work or considerable reduction in the volume of the employer's business.[9] Resorted to by an employer to avoid or minimize business losses,[10] it is a management prerogative consistently recognized by this Court[11] and allowed under Article 283 of the Labor Code as follows:

> "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 operation of the establishment or undue taking unless the closing is for the purpose of circumventing the provisions of this Title by serving a written notice on the workers and the Ministry of Labor and Employment at least one (1) month before the intended date thereof. In case of retrenchment to prevent losses, the separation pay shall be equivalent to one (1) month pay for every year of service, which ever is higher. A fraction of at least six (6) months shall be considered one (1) whole year."

In a number of cases, the Court has laid down the following requisites of a valid retrenchment: (1) the losses incurred are substantial and not de minimis; (2) the losses are actual or reasonably imminent; (3) the retrenchment is reasonably necessary and is likely to be effective in preventing the expected losses; and (d) the alleged losses, if already incurred, or the expected imminent losses sought to be forestalled, are proven by sufficient and convincing evidence.[12] In the present case, petitioners miserably failed to prove (1) substantial losses and (2) the reasonable necessity of the retrenchment.

No Sufficient and Substantial Evidence of Business Loss

To justify retrenchment, the employer must prove serious business losses.[13] Indeed, not all business losses suffered by the employer would justify retrenchment under this article.[14] The Court has held

that the "'loss' referred to in Article 283 cannot be just any kind or amount of loss; otherwise, a company could easily feign excuses to suit its whims and prejudices or to rid itself of unwanted employees."[15]

In the case at bar, Petitioner Corporation claimed that the retrenchment of private respondents was justified, because it suffered business losses, as evidenced by its Comparative Statement of Revenue and Expenses for crop years 1983-1984 and 1984-1985.[16]

On the other hand, Respondent Commission and the executive labor arbiter held that this evidence was neither sufficient nor substantial, viz.:[17]

> "The only evidence adduced by the [petitioners] to prove that they suffered economic losses and [had] therefore to cut down expenses and reduce personnel is [E]xhibit '3' which is a [C]omparative [S]tatement of Revenue and Expenses for two crop years, 1983-1984 and 1984-1985, which was allegedly submitted to the [B]ureau of Internal Revenue on November 12, 1985. This piece of evidence was prepared by Ligaya R. Arcenas, [o]ffice [m]anager, certified correct by Jose Mari M. Miranda, [t]reasurer, Rosendo S. Hernaez, [a]uditor[,] and attested [to] by its president Mr. Horacio M. Franco.
>
> "In the present case no financial statement, or statement of profit and loss or books of account have been presented to substantiate the alleged losses. It is also dubious why the said [C]omparative [S]tatement of Revenue and Expenses was prepared by the office manager instead of their accountant. Besides the said [C]omparative [S]tatement of [R]evenue and [E]xpenses is inconsistent with the statement of Jose Mari M. Miranda that the [petitioners had] to cut down expenses, and do some retrenchment to prevent further losses and that they [had] been incurring losses of P54,692.21 for crop year 1984-1985, and P54,110.94 for the previous crop year 1983-1984 (TSN December 7, 1988, [pp.] 12-13). A closer scrutiny of Exhibit '3' [C]omparative [S]tatement of Revenue and Expenses [would] readily reveal that for the crop year 1983-1984, the [petitioners] had a net income of P54,110.94. The total revenue

> indicated therein being P798,750.20 while the total expenses is only P744,639.26. Another instance which would clearly negate that the [petitioners] did cut down on expenses to prevent any further losses are the marked increase in the amount of over P13,000.00 in the expenses for conferences, meetings and conventions in 1984-1985 over the previous year, the increase in the printing of office supplies for over P13,000.00 and the National Federation dues [which] were [unpaid] in 1983-1984[,] but in 1984-1985 the amount of P36,410.59 was paid. In this light the alleged losses become unjustifiable to warrant the dismissal of the [private respondents]. As earlier observed the [petitioners] should have come out with their books of accounts, profit and loss statements and better still should have presented their accountant to competently amplify their financial position."

In their rebuttal, petitioners allege the following: (1) the comparative financial statement of the corporation duly reflects its income and expenses in a given taxable year and, despite its different nomenclature, is substantially the same as a profit and loss statement or any other financial statement; and (2) the National Internal Revenue Code (NIRC) requires the certification of an independent certified public accountant only if the taxpayer's gross receipts exceed P25,000 in any quarter of any taxable year.

The contentions of petitioners are untenable. A comparative statement of revenue and expenses for two years, by itself, is not conclusive proof of serious business losses. The Court has previously ruled that financial statements audited by independent external auditors constitute the normal method of proof of the profit and loss performance of a company.[18] While Petitioner Corporation avers that it was not required to file audited financial statements under Section 232 of the Tax Code, it failed to establish its exemption through any evidence showing that its quarterly gross revenues did not exceed P25,000. Thus, its claim that it did not need to have its financial statements certified by a certified public accountant is without basis in fact and in law and does not excuse it from complying with the usual requirement. Besides, the requirement of the Tax Code is one thing, and the requirement of the Labor Code is quite another.

Moreover, the financial statement of Petitioner Corporation for two crop years is insufficient proof of serious business losses that would justify the retrenchment of private respondents. Thus, the Court held in Somerville Stainless Steel Corporation vs. NLRC:[19]

> "The failure of petitioner to show its income or loss for the immediately preceding years or to prove that it expected no abatement of such losses in the coming years bespeaks the weakness of its cause. The financial statement for 1992, by itself, does not sufficiently prove petitioner's allegation that it 'already suffered actual serious losses,'[20] because it does not show whether its losses increased or decreased. Although petitioner posted a loss for 1992, it is also possible that such loss was considerably less than those previously incurred, thereby indicating the company's improving condition."

No Reasonable Necessity of Retrenchment

Petitioner Corporation also failed to rebut the allegation that new employees were hired to replace the private respondents after the latter had been retrenched. The executive labor arbiter found that Gavino Negapatan replaced Private Respondent Montilla,[21] while Reynaldo Parilla and Godofredo Florita replaced the other private respondents who had worked as sugar checkers or samplers. The employment of these replacements clearly belies petitioners' contention that the retrenchment was necessary to prevent or offset the expected losses effectively.

We also note the observation of the executive labor arbiter that petitioners did not consider the long years of service rendered by the private respondents, ranging from one to sixteen years. We agree with her conclusion that the real motive behind the retrenchment must have been to discriminate against private respondents as a consequence of their membership in Respondent Union.[22]

Assessment of Credibility by Respondent Commission

Petitioners further assail the labor arbiter and the NLRC for giving credence to Private Respondent Montilla's testimony, as the same

was "replete with substantial contradictions and material inconsistencies." Petitioners maintain that Montilla failed to substantiate his claim that he had been forced and intimidated to sign the quitclaim and release. They add that the new workers, who allegedly replaced the private respondents, had been working for Petitioner Corporation several months before the retrenchment.

Montilla's testimony regarding the hiring of replacements after he and his co-private respondents had been retrenched was given credence by Respondent Commission in this wise:[23]

> "Certain persons were hired or rehired after [private respondents] were dismissed. Why would [petitioners] take in additional workers if it had to retrench? It becomes immaterial whether the persons hired had previously worked for [petitioners]. The fact that there was hiring of additional personnel right after [private respondents] were retrenched is enough to destroy whatever pretense [petitioners] ha[d] with respect to retrenchment. Whether those hired were intended to replace [private respondents] or not is immaterial. The crucial point is that immediately after the so-called retrenchment, [petitioners] hired other workers. Such actuation is inconsistent with retrenchment and merely strengthen[s] the observation that there was an orchestrated move to terminate the [private respondents] on account of their union activities."

The Court finds no sufficient reason to modify or reverse the assessments of the labor arbiter and the Respondent Commission on the credibility of Montilla and his testimony. In fact, the testimony of Parilla and Florita that they used to be "extras," who substituted for absent workers, corroborate Montilla's claims. They were taken in after the retrenchment of the private respondents, and made to perform the tasks formerly assigned to the latter.

It is well-settled that factual findings of Respondent Commission affirming those of the labor arbiter, when sufficiently supported by evidence on record, are accorded respect if not finality.[24]

Written Notice to DOLE a Mandatory Requirement

Petitioners brush aside the procedural notice which Article 283 of the Code requires to be sent to the labor department before the retrenchment can be effected. The written notice to the labor department has been previously declared to be a mandatory requirement.[25] Although the absence of this notice renders the dismissal merely defective, not illegal,[26] the failure of petitioners to comply with this requirement shows nonetheless the bankruptcy of their cause.

Second Issue: When Deed of Quitclaim and Release Is Not Bar

Petitioners pray that the present action should be barred, because private respondents have voluntarily executed quitclaims and releases and received their separation pay. Petitioners claim that the present suit is a "grave derogation of the fundamental principle that obligations arising from a valid contract have the force of law between the parties and must be complied with in good faith."

The Court disagrees. Jurisprudence holds that the constitutional guarantee of non-impairment of contracts is subject to the police power of the state and to reasonable legislative regulations promoting public health, morals, safety and welfare. Not all quitclaims are per se invalid or against public policy, except (1) where there is clear proof that the waiver was wangled from an unsuspecting or gullible person, or (2) where the terms of settlement are unconscionable on their face. In these cases, the law will step in to annul the questionable transactions.[27] Such quitclaim and release agreements are regarded as ineffective to bar the workers from claiming the full measure of their legal rights.[28]

In the case at bar, the private respondents agreed to the quitclaim and release in consideration of their separation pay. Since they were dismissed allegedly for business losses, they are entitled to separation pay under Article 283 of the Labor Code. And since there was thus no extra consideration for the private respondents to give up their employment, such undertakings cannot be allowed to bar the action for illegal dismissal.

Third Issue: Liability of a Corporate Officer

Unless they have exceeded their authority, corporate officers are, as a general rule, not personally liable for their official acts, because a corporation, by legal fiction, has a personality separate and distinct from its officers, stockholders and members.[29] However, this fictional veil may be pierced whenever the corporate personality is used as a means of perpetuating a fraud or an illegal act, evading an existing obligation, or confusing a legitimate issue.[30] In cases of illegal dismissal, corporate directors and officers are solidarily liable with the corporation, where terminations of employment are done with malice or in bad faith.[31]

Respondent Commission adopted the executive labor arbiter's findings and held that "it can be reasonably inferred that private respondents' dismissal was tainted with bad faith." However, nowhere in the records is there such evidence to show malice or bad faith on Petitioner Franco's part. The executive labor arbiter found that it was Miranda, the corporate treasurer, who told Private Respondent Montilla to withdraw membership from the union and threatened not to rehire him and his companions if they refused. Petitioner Franco's liability is based only on his being the chief executive officer of Petitioner Corporation and the lone signatory to the Notice of Termination received by the private respondents. These findings, however, do not in themselves support the allegation of bad faith or malice and are, therefore, insufficient to hold him solidarily liable with Petitioner Corporation for illegal dismissal.

Fourth Issue: No Violation of Due Process

Petitioners deny liability for the illegal dismissal of Private Respondents Fortunato Migabon Jr. and Roseto Canales, since said employees neither appeared before the hearing officer nor presented any evidence to support their claim. Therefore, to hold them liable will be a violation of their right to due process.

The Court disagrees. The amendment of the complaint[32] to include Private Respondents Fortunato Migabon Jr. and Roseto Canales was filed on April 24, 1986 or twenty-five days before May 19, 1986, when

petitioners submitted their position paper.[33] Petitioners were not denied their day in court, because they were given an opportunity to rebut and refute said private respondents' allegations in their position paper. The case was even further appealed to Respondent Commission, where petitioners were undeniably accorded due process.[34]

WHEREFORE, the petition is **DENIED** and the assailed Decision and Resolution are hereby **AFFIRMED**, with the **MODIFICATION** that Petitioner Franco is exempted from liability for the illegal dismissal of private respondents. Costs against Petitioner Corporation.

SO ORDERED.

Davide, Jr., Bellosillo, Vitug and Quisumbing, *JJ*., concur.

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[1] Signed by Pres. Comm. Ernesto G. Ladrido III and Comm. Leon G. Gonzaga Jr. Comm. Bernabe S. Batuhan dissented from the majority opinion, while Comm. Irenea E. Ceniza took no part.
[2] Rollo, pp. 104-106.
[3] In the records, the surname of Fortunato also appears as "Megabon."
[4] NLRC Decision, p. 9; rollo, p. 50.
[5] NLRC Resolution, p. 1; rollo, p. 62.
[6] Executive labor arbiter's Decision, pp. 3-5; rollo, pp. 97-99.
[7] The case was submitted for resolution on November 8, 1996, upon the submission of the Memorandum for private respondent.
[8] Petitioners' Memorandum, pp. 8-10; rollo, pp. 357-359.
[9] Dela Cruz vs. National Labor Relations Commission, 268 SCRA 458, 467, February 17, 1997.
[10] Somerville Stainless Steel Corporation vs. NLRC, GR No. 125887, March 11, 1998.
[11] Ibid.
[12] Lopez Sugar Corporation vs. Federation of Free Workers, 189 SCRA 179, August 30, 1990; Somerville Stainless Steel Corporation vs. NLRC, supra; Revidad vs. National Labor Relations Commission, 245 SCRA 356, 368, June 27, 1995; Catatista vs. National Labor Relations Commission, 247 SCRA 46, 55-56, August 3, 1995; and San Miguel Jeepney Service vs. National Labor Relation Commission, 265 SCRA 35, 44, November 28, 1996.
[13] Balbalec vs. National Labor Relations Commission, 251 SCRA 398, 403, December 19, 1995; Revidad vs. NLRC, supra.

[14] Guerrero vs. National Labor Relations Commission, 261 SCRA 301, August 30, 1996.
[15] Somerville Stainless Steel Corp. vs. NLRC, supra, per Panganiban, J .
[16] The crop year of petitioner-corporation begins and ends August 31 of every year.
[17] Executive labor arbiter's Decision, pp. 5-7, rollo, pp. 99-101.
[18] Saballa vs. National Labor Relations Commission, 260 SCRA 697, 709, August 22, 1996; and Del Mar Enterprises vs. National Labor Relations Commissions, GR No. 108731, December 10, 1997, p. 15.
[19] Supra.
[20] Petitioner's Memorandum, p. 12; rollo, p. 240.
[21] Executive Labor Arbiter's Decision, p. 4; rollo, p. 98.
[22] Ibid., pp. 7-8, 10; rollo, pp. 101-102, 104.
[23] NLRC Decision, p. 6; rollo, p. 47.
[24] Mary Johnston Hospital vs. National Labor Relations Commission, 165 SCRA 110, 116, August 30, 1988; and Gelmart Industries (Phil.), Inc. vs. Leogardo, Jr., 155 SCRA 403, 409, November 5, 1987.
[25] Fuentes vs. National Labor Relations Commission, 266 SCRA 24, 32, January 2, 1997.
[26] Sebuguero vs. National Labor Relations Commission, 248 SCRA 532, 546, September 27, 1995.
[27] Unicane Workers Union-CLUP vs. National Labor Relations Commission, 261 SCRA 573, 585-586, September 9, 1996.
[28] JGB and Associates, Inc. vs. National Labor Relations Commission, 254 SCRA 457, 465, March 7, 1996.
[29] Reabs Corporation vs. National Labor Relations Commission, 271 SCRA 247, 254-255, April 15, 1997; and Chua vs. National Labor Relations Commission, 182 SCRA 353, 356, February 15, 1990.
[30] Reabs Corporation vs. NLRC, supra; Uichico vs. National Labor Relations Commission, 273 SCRA 35, 45-46, June 2, 1997;
[31] Aurora Land Projects Corp. vs. National Labor Relations Corporation, 266 SCRA 48, 68, January 2, 1997; Chua vs. NLRC, supra; Reabs Corp. vs. NLRC, supra.
[32] NLRC records, pp. 45-47.
[33] Ibid., pp. 54-62.
[34] See Imperial Textile Mills vs. NLRC, 217 SCRA 237, January 19, 1993; Rodriguez vs. Project 6 Market Service Coop., 247 SCRA 528, August 23, 1995.