

CHANROBLES PUBLISHING COMPANY

**SUPREME COURT  
SECOND DIVISION**

**RUFINA LUY LIM,  
*Petitioner,***

***-versus-***

**G.R. No. 124715  
January 24, 2000**

**COURT OF APPEALS, AUTO TRUCK  
TBA CORPORATION, SPEED  
DISTRIBUTING, INC., ACTIVE  
DISTRIBUTORS, ALLIANCE  
MARKETING CORPORATION, ACTION  
COMPANY, INC.,**

***Respondents.***

X-----X

**DECISION**

**BUENA, J.:**

May a corporation, in its universality, be the proper subject of and be included in the inventory of the estate of a deceased person?

Petitioner disputes before us through the instant Petition for Review on *Certiorari*, the Decision<sup>[1]</sup> of the Court of Appeals promulgated on 18 April 1996, in CA-GR SP No. 38617, which nullified and set aside the orders dated 04 July 1995,<sup>[2]</sup> 12 September 1995<sup>[3]</sup> and 15

September 1995<sup>[4]</sup> of the Regional Trial Court of Quezon City, Branch 93, sitting as a probate court.

Petitioner Rufina Luy Lim is the surviving spouse of the late Pastor Y. Lim whose estate is the subject of probate proceedings in Special Proceedings Q-95-23334, entitled, “In Re: Intestate Estate of Pastor Y. Lim Rufina Luy Lim, represented by George Luy, Petitioner.”

Private respondents Auto Truck Corporation, Alliance Marketing Corporation, Speed Distributing, Inc., Active Distributing, Inc. and Action Company are corporations formed, organized and existing under Philippine laws and which owned real properties covered under the Torrens system.

On 11 June 1994, Pastor Y. Lim died intestate. Herein petitioner, as surviving spouse and duly represented by her nephew George Luy, filed on 17 March 1995, a Joint Petition<sup>[5]</sup> for the administration of the estate of Pastor Y. Lim before the Regional Trial Court of Quezon City.

Private respondent corporations, whose properties were included in the inventory of the estate of Pastor Y. Lim, then filed a motion<sup>[6]</sup> for the lifting of lis pendens and motion<sup>[7]</sup> for exclusion of certain properties from the estate of the decedent.

In an Order<sup>[8]</sup> dated 08 June 1995, the Regional Trial Court of Quezon City, Branch 93, sitting as a probate court, granted the private respondents’ twin motions, in this wise:

“Wherefore, the Register of Deeds of Quezon City is hereby ordered to lift, expunge or delete the annotation of lis pendens on Transfer Certificates of Title Nos. 116716, 116717, 116718, 116719 and 5182 and it is hereby further ordered that the properties covered by the same titles as well as those properties by (sic) Transfer Certificate of Title Nos. 613494, 363123, 236236 and 263236 are excluded from these proceedings.

SO ORDERED.”

Subsequently, Rufina Luy Lim filed a verified amended petition<sup>[9]</sup> which contained the following averments:

“3. The late Pastor Y. Lim personally owned during his lifetime the following business entities, to wit:

Business Entity	Address:
X X X	
Alliance Marketing, Inc.	Block 3, Lot 6, Dacca BF Homes, Parañaque Metro Manila.
X X X	
Speed Distributing Inc.	910 Barrio Niog, Aguinaldo Highway Bacoor, Cavite.
X X X	
Auto Truck TBA Corp.	2251 Roosevelt Avenue, Quezon City.
X X X	
Active Distributors, Inc.	Block 3, Lot 6, Dacca BF Homes, Parañaque Metro Manila.
X X X	
Action Company 100	20 <sup>th</sup> Avenue Murphy, Quezon City or 92-D Mc-Arthur Highway Valenzuela, Bulacan.

“3.1 Although the above business entities dealt and engaged in business with the public as corporations, all their capital, assets and equity were however, personally owned by the late Pastor Y Lim. Hence the alleged stockholders and officers appearing in the respective articles of incorporation of the above business entities were mere dummies of Pastor Y. Lim, and they were listed therein only for purposes of registration with the Securities and Exchange Commission.

“4. Pastor Lim, likewise, had Time, Savings and Current Deposits with the following banks: (a) Metrobank, Grace Park, Caloocan City and Quezon Avenue, Quezon City Branches and (b) First Intestate Bank (formerly Producers Bank), Rizal Commercial Banking Corporation and in other banks whose identities are yet to be determined.

“5. That the following real properties, although registered in the name of the above entities, were actually acquired by Pastor Y. Lim during his marriage with petitioner, to wit:

<u>Corporation</u>	<u>Title</u>	<u>Location</u>
	X X X	
k. Auto Truck	TCT No. 617726 TBA Corporation	Sto. Domingo Cainta, Rizal
q. Alliance Marketing	TCT No. 27896	Prance, Metro Manila

Copies of the above-mentioned Transfer Certificate of Title and/or Tax Declarations are hereto attached as Annexes “C” to “W”.

X X X

“7. The aforementioned properties and/or real interests left by the late Pastor Y. Lim, are all conjugal in nature, having been acquired by him during the existence of his marriage with petitioner.

“8. There are other real and personal properties owned by Pastor Y. Lim which petitioner could not as yet identify. Petitioner, however will submit to this Honorable Court the identities thereof and the necessary documents covering the same as soon as possible.”

On 04 July 1995, the Regional Trial Court acting on petitioner’s motion issued an Order,<sup>[10]</sup> thus:

“Wherefore, the order dated 08 June 1995 is hereby set aside and the Registry of Deeds of Quezon City is hereby directed to reinstate the annotation of lis pendens in case said annotation had already been deleted and/or cancelled said TCT Nos. 116716, 116717, 116718, 116719 and 51282.

Further more (sic), said properties covered by TCT Nos. 613494, 365123, 236256 and 236237 by virtue of the petitioner are included in the instant petition.

SO ORDERED.”

On 04 September 1995, the probate court appointed Rufina Lim as special administrator<sup>[11]</sup> and Miguel Lim and Lawyer Donald Lee, as co-special administrators of the estate of Pastor Y. Lim, after which letters of administration were accordingly issued.

In an Order<sup>[12]</sup> dated 12 September 1995, the probate court denied anew private respondents’ motion for exclusion, in this wise:

“The issue precisely raised by the petitioner in her petition is whether the corporations are the mere alter egos or instrumentalities of Pastor Lim, Otherwise (sic) stated, the issue involves the piercing of the corporate veil, a matter that is clearly within the jurisdiction of this Honorable Court and not the Securities and Exchange Commission. Thus, in the case of Cease vs. Court of Appeals, 93 SCRA 483, the crucial issue decided by the regular court was whether the corporation involved therein was the mere extension of the decedent. After

finding in the affirmative, the Court ruled that the assets of the corporation are also assets of the estate.

A reading of P.D. 902, the law relied upon by oppositors, shows that the SEC's exclusive (sic) applies only to intra-corporate controversy. It is simply a suit to settle the intestate estate of a deceased person who, during his lifetime, acquired several properties and put up corporations as his instrumentalities.

SO ORDERED.”

On 15 September 1995, the probate court acting on an *ex-parte* motion filed by petitioner, issued an Order<sup>[13]</sup> the dispositive portion of which reads:

“Wherefore, the parties and the following banks concerned herein under enumerated are hereby ordered to comply strictly with this order and to produce and submit to the special administrators, through this Honorable Court within (5) five days from receipt of this order their respective records of the savings/current accounts/time deposits and other deposits in the names of Pastor Lim and/or corporations above-mentioned, showing all the transactions made or done concerning savings/current accounts from January 1994 up to their receipt of this court order.

X X X

SO ORDERED.”

Private respondent filed a special civil action for *certiorari*,<sup>[14]</sup> with an urgent prayer for a restraining order or writ of preliminary injunction, before the Court of Appeals questioning the orders of the Regional Trial Court, sitting as a probate court.

On 18 April 1996, the Court of Appeals, finding in favor of herein private respondents, rendered the assailed Decision,<sup>[15]</sup> the decretal portion of which declares:

“Wherefore, premises considered, the instant special civil action for *certiorari* is hereby granted, The impugned orders issued by respondent court on July 4, 1995 and September 12, 1995 are hereby nullified and set aside. The impugned order issued by respondent on September 15, 1995 is nullified insofar as petitioner corporations” bank accounts and records are concerned.

SO ORDERED.”

Through the expediency of Rule 45 of the Rules of Court, herein petitioner Rufina Luy Lim now comes before us with a lone assignment of error:<sup>[16]</sup>

“The respondent Court of Appeals erred in reversing the orders of the lower court which merely allowed the preliminary or provisional inclusion of the private respondents as part of the estate of the late deceased (sic) Pastor Y. Lim with the respondent Court of Appeals arrogating unto itself the power to repeal, to disobey or to ignore the clear and explicit provisions of Rules 81, 83, 84 and 87 of the Rules of Court and thereby preventing the petitioner, from performing her duty as special administrator of the estate as expressly provided in the said Rules.”

Petitioner’s contentions tread on perilous grounds.

In the instant petition for review, petitioner prays that we affirm the orders issued by the probate court which were subsequently set aside by the Court of Appeals.

Yet, before we delve into the merits of the case, a review of the rules on jurisdiction over probate proceedings is indeed in order.

The provisions of Republic Act 7691,<sup>[17]</sup> which introduced amendments to Batas Pambansa Blg. 129, are pertinent:

“SECTION 1. Section 19 of Batas Pambansa Blg. 129, otherwise known as the “Judiciary Reorganization Act of 1980”, is hereby amended to read as follows:

SECTION 19. Jurisdiction in civil cases. Regional Trial Courts shall exercise exclusive jurisdiction:

X X X

(4) In all matters of probate, both testate and intestate, where the gross value of the estate exceeds One Hundred Thousand Pesos (P100,000) or, in probate matters in Metro Manila, where such gross value exceeds Two Hundred Thousand Pesos (P200,000);

X X X

SECTION 3. Section 33 of the same law is hereby amended to read as follows:

SECTION 33. Jurisdiction of Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts in Civil Cases. — Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts shall exercise:

1. Exclusive original jurisdiction over civil actions and probate proceedings, testate and intestate, including the grant of provisional remedies in proper cases, where the value of the personal property, estate or amount of the demand does not exceed One Hundred Thousand Pesos (P100,000) or, in Metro Manila where such personal property, estate or amount of the demand does not exceed Two Hundred Thousand Pesos (P200,000), exclusive of interest, damages of whatever kind, attorney's fees, litigation expenses and costs, the amount of which must be specifically alleged, Provided, that interest, damages of whatever kind, attorney's litigation expenses and costs shall be included in the determination of the filing fees, Provided further, that where there are several claims or causes of actions between the same or different parties, embodied in the same complaint, the amount of the demand shall be the totality of the claims in all the causes of action, irrespective of whether the causes of action arose out of the same or different transactions;

Simply put, the determination of which court exercises jurisdiction over matters of probate depends upon the gross value of the estate of the decedent.

As to the power and authority of the probate court, petitioner relies heavily on the principle that a probate court may pass upon title to certain properties, albeit provisionally, for the purpose of determining whether a certain property should or should not be included in the inventory.

In a litany of cases, We defined the parameters by which the court may extend its probing arms in the determination of the question of title in probate proceedings.

This Court, in *PASTOR, JR. vs. COURT OF APPEALS*,<sup>[18]</sup> held:

“As a rule, the question of ownership is an extraneous matter which the probate court cannot resolve with finality. Thus, for the purpose of determining whether a certain property should or should not be included in the inventory of estate properties, the Probate Court may pass upon the title thereto, but such determination is provisional, not conclusive, and is subject to the final decision in a separate action to resolve title.”

We reiterated the rule in *PEREIRA vs. COURT OF APPEALS*:<sup>[19]</sup>

“The function of resolving whether or not a certain property should be included in the inventory or list of properties to be administered by the administrator is one clearly within the competence of the probate court. However, the court’s determination is only provisional in character, not conclusive, and is subject to the final decision in a separate action which may be instituted by the parties.”

Further, in *MORALES vs. CFI OF CAVITE*<sup>[20]</sup> citing *CUIZON vs. RAMOLETE*,<sup>[21]</sup> We made an exposition on the probate court’s limited jurisdiction:

“It is a well-settled rule that a probate court or one in charge of proceedings whether testate or intestate cannot adjudicate or determine title to properties claimed to be a part of the estate and which are equally claimed to belong to outside parties. All that the said court could do as regards said properties is to determine whether they should or should not be included in the inventory or list of properties to be administered by the administrator. If there is no dispute, well and good; but if there is, then the parties, the administrator and the opposing parties have to resort to an ordinary action for a final determination of the conflicting claims of title because the probate court cannot do so.”

Again, in VALERA vs. INSERTO,<sup>[22]</sup> We had occasion to elucidate, through Mr. Justice Andres Narvasa:<sup>[23]</sup>

“Settled is the rule that a Court of First Instance (now Regional Trial Court), acting as a probate court, exercises but limited jurisdiction, and thus has no power to take cognizance of and determine the issue of title to property claimed by a third person adversely to the decedent, unless the claimant and all other parties having legal interest in the property consent, expressly or impliedly, to the submission of the question to the probate court for adjudgment, or the interests of third persons are not thereby prejudiced, the reason for the exception being that the question of whether or not a particular matter should be resolved by the court in the exercise of its general jurisdiction or of its limited jurisdiction as a special court (e.g. probate, land registration, etc.), is in reality not a jurisdictional but in essence of procedural one, involving a mode of practice which may be waived.

These considerations assume greater cogency where, as here, the Torrens title is not in the decedent’s name but in others, a situation on which this Court has already had occasion to rule.”(Emphasis Ours)

Petitioner, in the present case, argues that the parcels of land covered under the Torrens system and registered in the name of private respondent corporations should be included in the inventory of the estate of the decedent Pastor Y. Lim, alleging that after all the determination by the probate court of whether these properties should be included or not is merely provisional in nature, thus, not conclusive and subject to a final determination in a separate action brought for the purpose of adjudging once and for all the issue of title.

Yet, under the peculiar circumstances, where the parcels of land are registered in the name of private respondent corporations, the jurisprudence pronounced in *BOLISAY vs. ALCID*<sup>[24]</sup> is of great essence and finds applicability, thus:

“It does not matter that respondent-administratrix has evidence purporting to support her claim of ownership, for, on the other hand, petitioners have a Torrens title in their favor, which under the law is endowed with incontestability until after it has been set aside in the manner indicated in the law itself, which, of course, does not include, bringing up the matter as a mere incident in special proceedings for the settlement of the estate of deceased persons. “

“In regard to such incident of inclusion or exclusion, We hold that if a property covered by Torrens title is involved, the presumptive conclusiveness of such title should be given due weight, and in the absence of strong compelling evidence to the contrary, the holder thereof should be considered as the owner of the property in controversy until his title is nullified or modified in an appropriate ordinary action, particularly, when as in the case at bar, possession of the property itself is in the persons named in the title.”

A perusal of the records would reveal that no strong compelling evidence was ever presented by petitioner to bolster her bare assertions as to the title of the deceased Pastor Y. Lim over the properties. Even so, P.D. 1529, otherwise known as, “The Property Registration Decree”, proscribes collateral attack on Torrens Title, hence:

SECTION 48. Certificate not subject to collateral attack. — A certificate of title shall not be subject to collateral attack. It cannot be altered, modified or cancelled except in a direct proceeding in accordance with law.”

In CUIZON vs. RAMOLETE, where similarly as in the case at bar, the property subject of the controversy was duly registered under the Torrens system, We categorically stated:

“Having been apprised of the fact that the property in question was in the possession of third parties and more important, covered by a transfer certificate of title issued in the name of such third parties, the respondent court should have denied the motion of the respondent administrator and excluded the property in question from the inventory of the property of the estate. It had no authority to deprive such third persons of their possession and ownership of the property.”

Inasmuch as the real properties included in the inventory of the estate of the late Pastor Y. Lim are in the possession of and are registered in the name of private respondent corporations, which under the law possess a personality separate and distinct from their stockholders, and in the absence of any cogency to shred the veil of corporate fiction, the presumption of conclusiveness of said titles in favor of private respondents should stand undisturbed.

Accordingly, the probate court was remiss in denying private respondents’ motion for exclusion. While it may be true that the Regional Trial Court, acting in a restricted capacity and exercising limited jurisdiction as a probate court, is competent to issue orders involving inclusion or exclusion of certain properties in the inventory of the estate of the decedent, and to adjudge, albeit, provisionally the question of title over properties, it is no less true that such authority conferred upon by law and reinforced by jurisprudence, should be exercised judiciously, with due regard and caution to the peculiar circumstances of each individual case.

Notwithstanding that the real properties were duly registered under the Torrens system in the name of private respondents, and as such were to be afforded the presumptive conclusiveness of title, the probate court obviously opted to shut its eyes to this gleamy fact and still proceeded to issue the impugned orders.

By its denial of the motion for exclusion, the probate court in effect acted in utter disregard of the presumption of conclusiveness of title in favor of private respondents. Certainly, the probate court through such brazen act transgressed the clear provisions of law and infringed settled jurisprudence on this matter.

Moreover, petitioner urges that not only the properties of private respondent corporations are properly part of the decedent's estate but also the private respondent corporations themselves. To rivet such flimsy contention, petitioner cited that the late Pastor Y. Lim during his lifetime, organized and wholly-owned the five corporations, which are the private respondents in the instant case.<sup>[25]</sup> Petitioner thus attached as Annexes "F"<sup>[26]</sup> and "G"<sup>[27]</sup> of the petition for review affidavits executed by Teresa Lim and Lani Wenceslao which among others, contained averments that the incorporators of Uniwide Distributing, Inc. included on the list had no actual participation in the organization and incorporation of the said corporation. The affiants added that the persons whose names appeared on the articles of incorporation of Uniwide Distributing, Inc., as incorporators thereof, are mere dummies since they have not actually contributed any amount to the capital stock of the corporation and have been merely asked by the late Pastor Y. Lim to affix their respective signatures thereon.

It is settled that a corporation is clothed with personality separate and distinct from that of the persons composing it. It may not generally be held liable for that of the persons composing it. It may not be held liable for the personal indebtedness of its stockholders or those of the entities connected with it.<sup>[28]</sup>

Rudimentary is the rule that a corporation is invested by law with a personality distinct and separate from its stockholders or members. In the same vein, a corporation by legal fiction and convenience is an

entity shielded by a protective mantle and imbued by law with a character alien to the persons comprising it.

Nonetheless, the shield is not at all times invincible. Thus, in *FIRST PHILIPPINE INTERNATIONAL BANK vs. COURT OF APPEALS*,<sup>[29]</sup> We enunciated:

“When the fiction is urged as a means of perpetrating a fraud or an illegal act or as a vehicle for the evasion of an existing obligation, the circumvention of statutes, the achievement or perfection of a monopoly or generally the perpetration of knavery or crime, the veil with which the law covers and isolates the corporation from the members or stockholders who compose it will be lifted to allow for its consideration merely as an aggregation of individuals. “

Piercing the veil of corporate entity requires the court to see through the protective shroud which exempts its stockholders from liabilities that ordinarily, they could be subject to, or distinguishes one corporation from a seemingly separate one, were it not for the existing corporate fiction.<sup>[30]</sup>

The corporate mask may be lifted and the corporate veil may be pierced when a corporation is just but the alter ego of a person or of another corporation. Where badges of fraud exist, where public convenience is defeated; where a wrong is sought to be justified thereby, the corporate fiction or the notion of legal entity should come to naught.<sup>[31]</sup>

Further, the test in determining the applicability of the doctrine of piercing the veil of corporate fiction is as follows: 1) Control, not mere majority or complete stock control, but complete domination, not only of finances but of policy and business practice in respect to the transaction attacked so that the corporate entity as to this transaction had at the time no separate mind, will or existence of its own; (2) Such control must have been used by the defendant to commit fraud or wrong, to perpetuate the violation of a statutory or other positive legal duty, or dishonest and unjust act in contravention of plaintiff's legal right; and (3) The aforesaid control and breach of duty must proximately cause the injury or unjust loss complained of. The

absence of any of these elements prevent “piercing the corporate veil.”<sup>[32]</sup>

Mere ownership by a single stockholder or by another corporation of all or nearly all of the capital stock of a corporation is not of itself a sufficient reason for disregarding the fiction of separate corporate personalities.<sup>[33]</sup>

Moreover, to disregard the separate juridical personality of a corporation, the wrong-doing must be clearly and convincingly established. It cannot be presumed.<sup>[34]</sup>

Granting *arguendo* that the Regional Trial Court in this case was not merely acting in a limited capacity as a probate court, petitioner nonetheless failed to adduce competent evidence that would have justified the court to impale the veil of corporate fiction. Truly, the reliance reposed by petitioner on the affidavits executed by Teresa Lim and Lani Wenceslao is unavailing considering that the aforementioned documents possess no weighty probative value pursuant to the hearsay rule. Besides it is imperative for us to stress that such affidavits are inadmissible in evidence inasmuch as the affiants were not at all presented during the course of the proceedings in the lower court. To put it differently, for this Court to uphold the admissibility of said documents would be to relegate from Our duty to apply such basic rule of evidence in a manner consistent with the law and jurisprudence.

Our pronouncement in *PEOPLE BANK AND TRUST COMPANY vs. LEONIDAS*<sup>[35]</sup> finds pertinence:

“Affidavits are classified as hearsay evidence since they are not generally prepared by the affiant but by another who uses his own language in writing the affiant’s statements, which may thus be either omitted or misunderstood by the one writing them. Moreover, the adverse party is deprived of the opportunity to cross-examine the affiants. For this reason, affidavits are generally rejected for being hearsay, unless the affiant themselves are placed on the witness stand to testify thereon.”

As to the Order<sup>[36]</sup> of the lower court, dated 15 September 1995, the Court of Appeals correctly observed that the Regional Trial Court, Branch 93 acted without jurisdiction in issuing said order; The probate court had no authority to demand the production of bank accounts in the name of the private respondent corporations.

**WHEREFORE**, in view of the foregoing disquisitions, the instant Petition is hereby **DISMISSED** for lack of merit and the Decision of the Court of Appeals which nullified and set aside the Orders issued by the Regional Trial Court, Branch 93, acting as a probate court, dated 04 July 1995 and 12 September 1995 is **AFFIRMED**.

**SO ORDERED.**

**Bellosillo, Mendoza, Quisumbing and De Leon, Jr., JJ.,  
concur.**

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- [1] In CA GR SP No. 38617, promulgated on 18 April 1996, penned by Justice Ramon A. Barcelona and concurred in by Justice Artemon D. Luna and Justice Portia Aliño-Hormachuelos, Thirteenth Division.
- [2] Rollo, p. 83.
- [3] Rollo, pp. 92-94.
- [4] Ibid, 95-97.
- [5] Docketed as Special Proceeding No. Q-95-23334; Rollo, pp. 76-82.
- [6] Rollo, p. 32.
- [7] Rollo, pp. 84-87.
- [8] Rollo, p. 33.
- [9] Ibid.
- [10] Ibid, p. 35.
- [11] Order dated 04 September 1995, issued by RTC-Quezon City Branch 93, Presiding Judge Amado M. Costales, in SP Proc. No. Q-95-23334; Rollo, pp. 88-91.
- [12] Order dated 12 September 1995, issued by RTC-Quezon City, Branch 93, Presiding Judge Amado M. Costales, in SP. Proc. No. Q-95-23334; Rollo, pp. 92-94.
- [13] Order dated 15 September, issued by RTC-Quezon City, Branch 93, Presiding Judge Amado M. Costales, in SP Proc. No. Q-95-23334; Rollo, pp. 95-97.
- [14] Rollo, p. 32.
- [15] Ibid, pp. 32-40.
- [16] Petition for Review in GR No. 124715; Rollo, pp. 20-21.

- [17] Republic Act 7691, otherwise known as “An Act Expanding the Jurisdiction of the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts, Amending for the Purpose Batas Pambansa Blg. 129, Otherwise Known as the Judiciary Reorganization Act of 1980”, approved on 25 March 1994.
- [18] GR No. L-56340, 24 June 1983; 122 SCRA 885.
- [19] GR No. L-81147, 20 June 1989; 174 SCRA 154.
- [20] GR No. L-47125, 29 December 1986; 146 SCRA 373.
- [21] 129 SCRA 495.
- [22] GR No. L-56504, May 7, 1987; 149 SCRA 533.
- [23] Later Chief Justice of the Supreme Court.
- [24] GR No. L-45494, August 31, 1978; 85 SCRA 213.
- [25] Rollo, p. 17.
- [26] Affidavit executed by Teresa T. Lim, dated 13 January 1995; Rollo, p. 74.
- [27] Affidavit executed by Lani G. Wenceslao; Rollo, p. 75.
- [28] Mataguina Integrated Wood Products, Inc. vs. Court of Appeals, 263 SCRA 490.
- [29] 252 SCRA 259.
- [30] Traders Royal Bank vs. Court of Appeals, 269 SCRA 15.
- [31] Concept Builders, Inc. vs. NLRC, 257 SCRA 149.
- [32] 257 SCRA 149.
- [33] Traders Royal Bank vs. Court of Appeals, 269 SCRA 15.
- [34] Mataguina Integrated Wood Products Inc. vs. Court of Appeals, 263 SCRA 491, citing Del Rosario vs. NLRC, GR No. 85416, 24 July 1990, 187 SCRA 777.
- [35] 207 SCRA 164.
- [36] Rollo, pp. 95-97.