

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

LEMCON (PHILIPPINES),
INC.,

Petitioner,

CTA EB No. 2739
(CTA Case No. 10680)

Present:

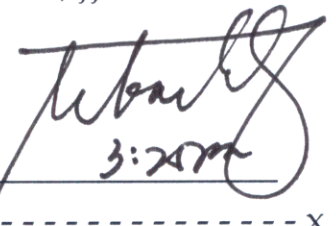
DEL ROSARIO, PL
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, and
FERRER-FLORES, JJ.

-versus-

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

OF Promulgated:

MAY 18 2023

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RESOLUTION

Unfurled from the Petition for Review (with Urgent Motion to Suspend the Posting of a Bond) dated March 20, 2023, filed by Lemcon (Philippines), Inc. are the following jurisdictional allegations:

On November 15, 2022, petitioner received the Court in Division's Resolution¹ dated October 10, 2022, granting its Motion to Suspend Collection of Tax and to Lift Warrant of Garnishment in CTA Case No. 10680, subject to the posting of a cash or surety bond, equivalent to the amount of the basic taxes assessed, *i.e.*, ₱93,216,558.86.² The decretal portion of such resolution states:

¹ Annex "A," Petition for Review (with Urgent Motion to Suspend the Posting of a Bond) dated March 20, 2023. *Rollo*, pp. 19-29.

² Par. 3, Petition for Review (with Urgent Motion to Suspend the Posting of a Bond) dated March 20, 2023. *Id.* at pp. 2-4.

WHEREFORE, in light of the foregoing considerations, petitioner's **Motion to Suspend Collection of Tax and to Lift Warrant of Garnishment**, incorporated in its Petition for Review is **GRANTED**. Accordingly, respondent and any of the BIR officers and/or employees are prohibited from issuing, executing, enforcing, implementing or otherwise giving effect to any Warrant of Garnishment, and from collecting or attempting to collect on the basis of the subject assessments in this case, and from doing any and all acts relative thereto, during the pendency of the instant case.

Petitioner is **ORDERED** to post a cash or surety bond equivalent to the amount of the basic tax assessed, **₱93,216,558.86**, within ten (10) days from receipt of this resolution.

The bond must be a GSIS bond, or a bond from other reputable surety company duly accredited by the Supreme Court with the required supporting documents specified in Supreme Court A.M. No. 04-7-02-SC, dated July 20, 2004, namely:

1. Certified copy of a valid Certificate of Accreditation and Authority issued by the Office of the Court Administrator;
2. Copy of the Certificate of Compliance with Memorandum Circular No. 1-77, dated March 1, 1977 which suspended Circular No. 66 of the Insurance Commission;
3. Proof of payment of legal fees under the Rules of Court and the documentary stamp tax (thirty centavos [P0.30] on each four pesos [P4.00] or fractional part thereof, of the premium charged, pursuant to Section 187, Title VII of RA No. 8424) and value-added tax (VAT) under the National Internal Revenue Code of 1997;
4. Photocopy of the Certificate of Accreditation and Authority issued by the Court Administrator containing the photograph of the authorized agent (after presentation to the Clerk of Court of the original copy thereof as copy of the Certificate of Accreditation and Authority containing the photograph of the agent); and
5. Secretary Certificate containing the specimen signatures of the agents authorized to transact business with the courts.

Further, the said bond must be a continuing bond, viz., the bond shall remain effective until the above-captioned case is finally decided, resolved, or terminated by the Court without the necessity of renewing the same on a yearly basis, or being dependent on the payment of a renewal premium, pursuant to Section 179 of The Insurance Code (Republic Act No. 10607).

Failure to post the required cash or surety bond and submit the above-stated requirements within ten (10) days from receipt of this resolution will warrant the setting aside of the suspension of collection of taxes as herein granted.

SO ORDERED.

On December 1, 2022, petitioner filed its Motion for Partial Reconsideration,³ arguing that since there was patent violation of its right to procedural and substantive due process, the dispensation or reduction of the bond requirement as a precondition for suspension of tax is justified.⁴

On March 10, 2023, petitioner received the Court in Division's Resolution dated March 3, 2023,⁵ denying petitioner's Motion for Partial Reconsideration, among others.⁶ The *fallo* of said resolution reads:

WHEREFORE, in view of the foregoing, petitioner's **Motion for Partial Reconsideration** is **DENIED** for lack of merit.

Accordingly, petitioner is **ORDERED** to post a cash or surety bond equivalent to the total basic taxes in the amount of ₱93,216,558.86 within **ten (10) days** from notice, pursuant to the Court's Resolution dated October 10, 2022.

Failure to post the required cash or surety bond and submit the requirements within the above period will warrant the setting aside of the suspension of collection of taxes previously granted by the Court.

On the other hand, petitioner's **2nd Motion For Time** is **GRANTED**. Consequently, the **Judicial Affidavit** of Ms. Maria Gracia L. Morfe is **ADMITTED** as part of the records and deemed seasonably filed.

SO ORDERED.

³ Annex "C," Petition for Review (with Urgent Motion to Suspend the Posting of a Bond) dated March 20, 2023. *Id.* at pp. 39-47.

⁴ Par. 4, Petition for Review (with Urgent Motion to Suspend the Posting of a Bond) dated March 20, 2023. *Id.* at p. 4.

⁵ Annex "B," Petition for Review (with Urgent Motion to Suspend the Posting of a Bond) dated March 20, 2023. *Id.* at pp. 32-38.

⁶ Par. 5, Petition for Review (with Urgent Motion to Suspend the Posting of a Bond) dated March 20, 2023. *Id.* at p. 4.

RULING

This case must be dismissed outright.

Section 18 of Republic Act (RA) No. 1125,⁷ as amended by RA No. 9282 spells out the specific matters cognizable by the CTA *En Banc* with respect to the resolutions of the CTA in Division. It states:

SEC. 18. Appeal to the Court of Tax Appeals En Banc. - No civil proceeding involving matter arising under the National Internal Revenue Code, the Tariff and Customs Code or the Local Government Code shall be maintained, except as herein provided, until and unless an appeal has been previously filed with the CTA and disposed of in accordance with the provisions of this Act.

A party adversely affected by a resolution of a Division of the CTA on a motion for reconsideration or new trial, may file a petition for review with the CTA en banc.⁸

*Commissioner of Internal Revenue v. Court of Tax Appeals (First Division) and Pilipinas Shell Petroleum Corporation (PSPC)*⁹ and *Commissioner of Internal Revenue v. Court of Tax Appeals Second Division and QL Development, Inc. (QLDI)*¹⁰ both clarified that the CTA *En Banc* only has jurisdiction over a *final* judgment or order, but *not* over an interlocutory order of the CTA in Division.

Relevantly, *Santos v. People of the Philippines*¹¹ delineated a final judgment or order, from an interlocutory order, in this wise:

In other words, after a final order or judgment, the court should have nothing more to do in respect of the relative rights of the parties to the case. Conversely, an order that does not finally dispose of the case and does not end the Court's task of adjudicating the parties' contentions in determining their rights and liabilities as regards each other, but obviously indicates that other things remain to be done by the Court, is interlocutory.

⁷ An Act Creating the Court of Tax Appeals.

⁸ Boldfacing supplied.

⁹ G.R. No. 210501, March 15, 2021.


¹⁰ G.R. No. 258947, March 29, 2022.

¹¹ G.R. No. 173176, August 26, 2008.

Petitioner partly assails the Resolutions dated October 10, 2022 and March 3, 2023 in CTA Case No. 10680, particularly on the Court in Division's refusal to grant its plea for dispensation or reduction the bond requirement as a precondition for the suspension of tax. Indeed, the action taken by the Court in Division assailed by petitioner do *not* constitute the final determination of the rights and obligations of the parties in CTA Case No. 10680; hence, the assailed resolutions issued by the Court in Division are interlocutory orders. Consistent with *PSPC* and *QLDI*, the CTA *En Banc* is bereft of jurisdiction over the subject matter of this case. *Ergo*, dismissal¹² of CTA EB No. 2739 is in order.

WHEREFORE, the Petition for Review (with Urgent Motion to Suspend the Posting of a Bond) dated March 20, 2023, filed by Lemcon (Philippines), Inc., is **DISMISSED**, on jurisdictional ground.

SO ORDERED.



See Concurring Opinion (with Obiter Dictum)

ROMAN G. DEL ROSARIO

Presiding Justice



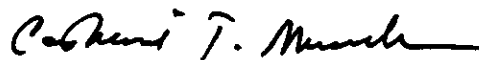
ERLINDA P. UY

Associate Justice



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



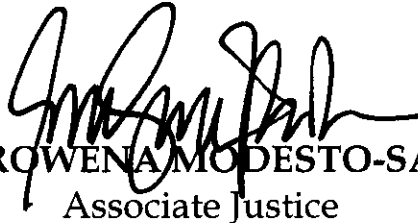
CATHERINE T. MANAHAN

Associate Justice

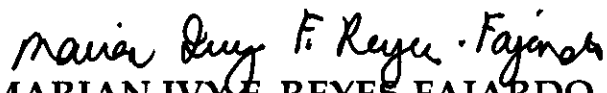
¹² In *Non, et al. v. Office of the Ombudsman, et al.*, G.R. No. 251177, September 8, 2020, the Supreme Court pronounced: "[w]hen a case is filed with a court which has no jurisdiction over the action, the court shall motu proprio dismiss the case."



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



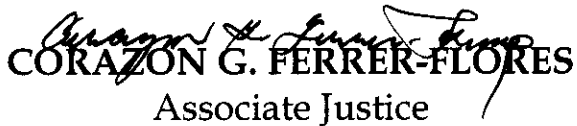
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

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LEMCON (PHILIPPINES), INC.

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Present:

Del Rosario, *PJ*,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David, and
Ferrer-Flores, *JJ*.

-versus-

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondents.

Promulgated:

MAY 18 2023

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**CONCURRING OPINION
(with *Obiter Dictum*)**

DEL ROSARIO, P.J.:

I concur in the dismissal of the Petition for *Certiorari* filed by Lemcon (Philippines), Inc.

In a Resolution rendered by the Third Division of the Supreme Court in *MT Alpine Magnolia vs. Commisisoner of Bureau of Customs and District Collector of Bataan*,¹ it was declared that the Court of Tax Appeals (CTA) *En Banc* has no certiorari jurisdiction over interlocutory orders of one of its divisions. Said the Supreme Court:

¹ G.R. No. 244723, April 27, 2022.

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“The central issue at the case at hand is the jurisdiction of the Court of Tax Appeals En Banc over a petition for certiorari assailing an interlocutory order of one of its divisions.

Xxx xxx xxx.

The nature of the Court of Tax Appeals is that of a collegial court, like this Court, the Court of Appeals, or the Sandiganbayan. Like other collegial courts, the Court of Tax Appeals function either in divisions consisting of three justices, or as an En Banc where all nine justices sit to adjudicate or exercise its other functions. However, whether a decision, resolution, or order is issued by the court sitting in as a division or as En Banc, such adjudication is regarded as one of the Court itself. What this Court in the prior rulings on the matter wish to emphasize is that the court acting in its divisions is not a separate and distinct court from its En Banc. **Verily, the same court may not be called upon to review and reverse a decision of one of its divisions. To do so would create a hierarchy between the division and the En Banc when no such hierarchy exists.**

Xxx xxx xxx.

Xxx, it must be emphasized that the pronouncements in *Grecia-Cuerdo*, *Phil-am*, and *Banco De Oro* qualified that the Court of Tax Appeals' jurisdiction over petitions for writs of certiorari are restricted against the acts and omissions of a lower court or tribunal, that is, the Regional Trial Court, and quasi-judicial agencies. This was further emphasized in the recent case, *Mactel Corp. v. City Government of Makati*, where this Court specifically stated that the ruling in *Grecia-Cuerdo* only applied to cases of interlocutory orders issued by Regional Trial Courts in local tax cases. Accordingly, in resolving similar petitions for certiorari, this Court puts much emphasis on where the assailed interlocutory order originated. **This Court, in promulgating the aforementioned cases did not intend to imply that the Court of Tax Appeals En Banc may take cognizance of questions of jurisdiction of its own division. It has been established that a collegiate court whether sitting En Banc or in divisions, are not considered separate and distinct courts.** That said, a hierarchy between the two does not exist. None of the cases above can be taken to imply that the divisions of a court are inferior to the same court sitting En Banc. The pronouncements made on the issues herein shall serve as guide posts to the bench, the bar, and the public in future analogous cases.” (*Boldfacing supplied*)

Consistent with the foregoing doctrinal pronouncement, the present Petition for *Certiorari* assailing the CTA Division's interlocutory order must necessarily be dismissed.

Nonetheless, and with all due respect, I wish to point out certain legal concepts and principles that may perhaps call for a revisit of aforequoted MT Alpine doctrine.



To begin with, when Republic Act (RA) No. 1125 (CTA Charter) was amended by RA No. 9282 and RA No. 9503 - - which expanded the jurisdiction of the CTA - - the Supreme Court *En Banc* approved in A.M. No. 05-11-07-CTA the Revised Rules of the CTA (RRCTA). Interestingly, Section 2, Rule 4 of said RRCTA is plain and categorical in its language, particularly in recognizing the appellate jurisdiction of the CTA *En Banc* over decisions or resolutions on motions for reconsideration or new trial of the CTA Divisions. The provision reads:

“SEC. 2. Cases within the jurisdiction of the Court en banc. – The Court en banc shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:

(1) Cases arising from administrative agencies – Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture;

(2) Local tax cases decided by the Regional Trial Courts in the exercise of their original jurisdiction; and

(3) Tax collection cases decided by the Regional Trial Courts in the exercise of their original jurisdiction involving final and executory assessments for taxes, fees, charges and penalties, where the principal amount of taxes and penalties claimed is less than one million pesos;

xxx.

(b) Xxx xxx xxx;

(d) Decisions, resolutions or orders on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive original jurisdiction over tax collection cases;

(e) Xxx xxx xxx;

(f) Decisions, resolutions or orders on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive original jurisdiction over cases involving criminal offenses arising from violations of the National Internal Revenue Code or the Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or Bureau of Customs;



(g) **Decisions, resolutions or orders on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive appellate jurisdiction over criminal offenses mentioned in the preceding subparagraph; and**

Xxx xxx xxx." (Boldfacing and underscoring supplied)

As aforesaid, Section 2, Rule 4 of the RRCTA clearly grants appellate jurisdiction to the CTA *En Banc* over decisions or resolutions of the CTA Divisions in several cases. **The CTA *En Banc* is called upon to review, affirm, reverse or modify the decisions or resolutions of the CTA Divisions not as a matter of course, but only when brought before it under Rule 43 of the Rules of Court (which is a mode of appeal).**² This shows that there exists a hierarchy between the CTA *En Banc* and the CTA Divisions. Having been granted an appellate jurisdiction over decisions or resolutions of the CTA Divisions, CTA *En Banc* must necessarily possess the power to issue a writ of certiorari, when necessary, in aid of such appellate jurisdiction.

It is worthy to note that neither the Constitution nor the law or jurisprudence grants appellate jurisdiction to the Court of Appeals *En Banc* over decisions of the Court of Appeals Divisions, and to the Sandiganbayan *En Banc* over decisions of the Sandiganbayan Divisions, in the same vein that no appellate jurisdiction is granted to the Supreme Court *En Banc* over decisions of the Supreme Court in Division. **The legal and procedural scenarios are totally different in the case of the CTA *En Banc*, which, as aforesaid, is clearly vested with appellate jurisdiction over decisions of the CTA Division.**

The pronouncement of the Supreme Court in *The City of Manila vs. Hon. Grecia-Cuerdo*³ anent the CTA's jurisdiction to issue writs of certiorari is clear, viz.:

"Indeed, in order for any appellate court, to effectively exercise its appellate jurisdiction, it must have the authority to issue, among others, a writ of certiorari. In transferring exclusive jurisdiction over appealed tax cases to the CTA, it can reasonably be assumed that the law intended to transfer

² Section 4(b), Rule 9 of the RRCTA, as amended, reads:

"Sec. 4. *Where to appeal; mode of appeal.* –

(a) Xxx

(b) **An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal.**" (Boldfacing supplied)

³ G.R. No. 175723 February 4, 2014.

also such power as is deemed necessary, if not indispensable, in aid of such appellate jurisdiction. There is no perceivable reason why the transfer should only be considered as partial, not total.

Xxx. This principle was affirmed in *De Jesus v. Court of Appeals*, where the Court stated that **'a court may issue a writ of certiorari in aid of its appellate jurisdiction if said court has jurisdiction to review, by appeal or writ of error, the final orders or decisions of the lower court.'** The rulings in *J.M. Tuason and De Jesus* were reiterated in the more recent cases of *Galang, Jr. v. Geronimo* and *Bulilis v. Nuez*.

Furthermore, Section 6, Rule 135 of the present Rules of Court provides that when by law, jurisdiction is conferred on a court or judicial officer, all auxiliary writs, processes and other means necessary to carry it into effect may be employed by such court or officer.

Xxx xxx xxx.

Xxx, the authority of the CTA to take cognizance of petitions for certiorari questioning interlocutory orders issued by the RTC in a local tax case is included in the powers granted by the Constitution as well as **inherent in the exercise of its appellate jurisdiction.**"
(*Boldfacing and underscoring supplied*)

Banco De Oro vs. Rizal Commercial Banking Corporation,⁴ citing *Grecia-Cuerdo*, emphasized that the CTA's authority to issue writs of certiorari is inherent in the exercise of its appellate jurisdiction, viz.:

"This Court further explained that the Court of Tax Appeals' authority to issue writs of certiorari is inherent in the exercise of its appellate jurisdiction.

A grant of appellate jurisdiction implies that there is included in it the power necessary to exercise it effectively, to make all orders that will preserve the subject of the action, and to give effect to the final determination of the appeal. It carries with it the power to protect that jurisdiction and to make the decisions of the court thereunder effective. **The court, in aid of its appellate jurisdiction, has authority to control all auxiliary and incidental matters necessary to the efficient and proper exercise of that jurisdiction.** For this purpose, it may, when necessary, prohibit or restrain the performance of any act which might interfere with the proper exercise of its rightful jurisdiction in cases pending before it.

⁴ G.R. No. 198756, August 16, 2016.



Lastly, it would not be amiss to point out that a court which is endowed with a particular jurisdiction should have powers which are necessary to enable it to act effectively within such jurisdiction. These should be regarded as powers which are inherent in its jurisdiction and the court must possess them in order to enforce its rules of practice and to suppress any abuses of its process and to defeat any attempted thwarting of such process.

In this regard, Section 1 of RA 9282 states that the CTA shall be of the same level as the CA and shall possess all the inherent powers of a court of justice.

Indeed, courts possess certain inherent powers which may be said to be implied from a general grant of jurisdiction, in addition to those expressly conferred on them. These inherent powers are such powers as are necessary for the ordinary and efficient exercise of jurisdiction; or are essential to the existence, dignity and functions of the courts, as well as to the due administration of justice; or are directly appropriate, convenient and suitable to the execution of their granted powers; and include the power to maintain the court's jurisdiction and render it effective in behalf of the litigants." (Boldfacing supplied)

In *Philippine Ports Authority vs. The City of Davao, et al.*,⁵ the Supreme Court reiterated the doctrine laid down in *Grecia-Cuerdo*, viz.:

"In *City of Manila v. Grecia-Cuerdo*, this Court expressly recognized the **Court of Tax Appeals'** power to determine whether or not there has been grave abuse of discretion in cases falling within its **exclusive appellate jurisdiction** and its power to issue writs of *certiorari*." (Boldfacing supplied)

Truth to tell, **the authority of the CTA *En Banc* to take cognizance of petitions for certiorari questioning interlocutory orders or resolutions issued by CTA Divisions is inherent in the exercise of its appellate jurisdiction over their decisions or resolutions.**

I am mindful of *Commissioner of Internal Revenue vs. Court of Tax Appeals and CBK Power Company Limited*⁶ where it discussed the striking difference in questioning an interlocutory order and a final order issued by the CTA Division. It states that the CTA *En Banc* has

⁵ G.R. No. 190324, June 6, 2018.

⁶ G.R. Nos. 203054-55, July 29, 2015.



jurisdiction over final order or judgment but not over interlocutory orders issued by the CTA Division; and that the filing of the petition for certiorari under Rule 65 of the Rules of Court in the Supreme Court to assail the CTA Division's interlocutory orders is proper. **Yet, there is no categorical pronouncement in *CBK* that CTA *En Banc* is bereft of jurisdiction in the event that the CIR opted to file its petition for certiorari under Rule 65 with the CTA *En Banc* instead of proceeding directly to the Supreme Court.**

A close perusal of *CBK* reveals that private respondent therein was insisting that the interlocutory order of the CTA Division should have been appealed to the CTA *En Banc* by way of an ordinary appeal or by filing a Petition for Review. In short, private respondent was questioning the mode of appeal taken by the CIR in questioning the CTA Division's interlocutory order as CIR believed that the same should have been appealed by way of a Petition for Review under Rule 43 of the Rules of Court and not through a Petition for Certiorari under Rule 65 of the Rules of Court. Pertinent part of *CBK* is quoted hereunder:

"We first address the procedural issue raised by private respondent in its Comment. **Private respondent claims that petitioner chose an erroneous remedy when it filed a petition for certiorari with us since the proper remedy on any adverse resolution of any division of the CTA is an appeal by way of a petition for review with the CTA *en banc***; that it is provided under Section 2 (a)(1) of Rule 4 of the Revised Rules of the Court of Tax Appeals (RRCTA) that the Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the decision or resolutions on motions for reconsideration or new trial of the Court in division in the exercise of its exclusive appellate jurisdiction over cases arising from administrative agencies such as the Bureau of Internal Revenue." (*Boldfacing and underscoring supplied*)

Clearly, the certiorari jurisdiction of the CTA *En Banc* was not the issue in *CBK* as the issue was whether or not an interlocutory order of a CTA Division may be subject of an ordinary appeal to CTA *En Banc*. Thus, the elucidation in *CBK* is that an interlocutory order is not appealable by ordinary appeal to CTA *En Banc*. This is precisely because an interlocutory order is not a proper subject of an ordinary appeal but may be assailed only through the extraordinary writ of certiorari under Rule 65 of the Rules of Court.

Incidentally, even if the doctrine laid down in *CBK* is construed in a way that deprives the CTA *En Banc* of certiorari jurisdiction over CTA Division's interlocutory orders, the same doctrine - - being a decision of a division of the Supreme Court - - **may not modify or reverse the categorical pronouncement of the Supreme Court *En***

Banc in Grecia-Cuerdo. Section 4(3), Article VIII of the Constitution is categorical that:

“SECTION 4. (1) xxx.

(2) xxx.

(3) Cases or matters heard by a division shall be decided or resolved with the concurrence of a majority of the Members who actually took part in the deliberations on the issues in the case and voted thereon, and in no case, without the concurrence of at least three of such Members. When the required number is not obtained, the case shall be decided *en banc*: Provided, **that no doctrine or principle of law laid down by the court in a decision rendered *en banc* or in division may be modified or reversed except by the court sitting *en banc*.**” (*Boldfacing supplied*)

I am also not unaware of *Commissioner of Internal Revenue vs. Kepco Ilijan Corporation*⁷ where the Supreme Court declared that the CTA *En Banc* has no certiorari jurisdiction over interlocutory orders or resolutions of CTA Division. With due respect, however, such pronouncement is a mere *obiter dictum*, the fundamental doctrine involved in that case being whether the CTA has jurisdiction over an annulment of judgment as an independent action. Said the Supreme Court:

“Prefatorily, we first pass upon the issue of whether the **CTA *En Banc* has jurisdiction to take cognizance of the petition for annulment of judgment** filed by petitioner.

xxx

Hence, the next query is: Did the CTA *En Banc* correctly deny the petition for annulment of judgment filed by petitioner?

As earlier discussed, the petition designated as one for annulment of judgment (following Rule 47) was legally and procedurally infirm and, thus, was soundly dismissed by the CTA *En Banc* on such ground.” (*Boldfacing and underscoring supplied*)

Finally, in *Mactel Corporation vs. City of Makati*,⁸ while the issue therein does not involve the application of tax laws but the enforcement of a final and executory judgment, the matter of the CTA *En Banc*'s certiorari jurisdiction over interlocutory orders of the CTA Divisions was not expounded.

⁷ G.R. No. 199422, June 21, 2016.

⁸ G.R. No. 244602, July 14, 2021.



The foregoing disquisition notwithstanding, I vote to DISMISS the Petition for *Certiorari* filed by Lemcon (Philippines), Inc.



ROMAN G. DEL ROSARIO
Presiding Justice