REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

JOLLIBEE FOODS CORPORATION, Petitioner,	**CTA SCA CASE NO. 0012**
	Present:
vs.	**RINGPIS-LIBAN**, *Chairperson*, **MODESTO-SAN PEDRO**, and **FERRER-FLORES**, *JJ.*
BRANCH 294 – REGIONAL TRIAL COURT, PARAÑAQUE CITY, THE CITY OF PARAÑAQUE AND DR. ANTHONY L. PULMANO IN HIS CAPACITY AS CITY TREASURER, Respondents.	Promulgated: JUN 03 2025 4:?? p.m.

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DECISION

FERRER-FLORES, J.:

Before this Court is a **Petition for Certiorari** filed by petitioner **Jollibee Foods Corporation (JFC)**,[1] assailing the Orders dated August 29, 2023[2] *(First Assailed Order)* and September 29, 2023[3] *(Second Assailed Order),* both issued by the Regional Trial Court of Parañaque City – Branch 294 (**RTC/court *a quo***), in Civil Case No. 2023-060 (For: Refund of Erroneously Paid Local Business Tax), entitled *"Jollibee Foods Corporation, Plaintiff-Appellant, versus The City of Parañaque and Dr. Anthony L. Pulmano in his capacity as City Treasurer, Defendants-Appellees"*, the dispositive portions of which respectively read as follows:

First Assailed Order

> **WHEREFORE, premises considered**, the Motion for Reconsideration of the Resolution dated 20 June 2023 is hereby **GRANTED.**

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[1] Docket, pp. 5 to 45.
[2] Annex "A", *Petition for Certiorari,* Docket pp. 51 to 54.
[3] Annex "B", *Petition for Certiorari,* Docket pp. 55 to 56.

The Decision dated 14 November 2022 in Civil Case No. 2022-57 and Order dated 27 December 2022 are hereby ***AFFIRMED.***

SO ORDERED.

Second Assailed Order

WHEREFORE, premises considered, the Motion for Reconsideration is **DENIED**.

SO ORDERED.

Petitioner also prays for the Court to grant JFC's claim for refund of the erroneously paid local business tax (LBT) for the first taxable quarter of 2022 in the amount of **₱1,467,404.87**.[4]

THE PARTIES[5]

Petitioner is a domestic corporation existing under and by virtue of the laws of the Republic of the Philippines, with principal office address at the 10/F Jollibee Plaza Building, 10 F. Ortigas Jr. Ave., Ortigas Center, Pasig City.

Respondent RTC is a duly constituted court within the City pf Parañaque. It may be served summons, notices, orders, and other processes of this Court through the Hall of Justice in the City of Parañaque.

Respondent **City of Parañaque (respondent City)** is a local government unit (LGU) created by law. It may be served summons, notices, orders, and other processes of this Court through the Office of the City Mayor, City of Parañaque.

Respondent **Dr. Anthony L. Pulmano (respondent City Treasurer)** is the duly appointed City Treasurer of Parañaque, empowered to perform the duties of said officer, including, *inter alia,* the refund of all local taxes, fees, and charges. He may be served summons, notices, orders, and other processes of this Court at the Office of the City Treasurer, City of Parañaque.

[4] Prayer, *Petition for Certiorari*, Docket, p. 43.
[5] The Parties, *Petition for Certiorari,* Docket, p. 6.

ANTECEDENTS (ADMINISTRATIVE LEVEL)[6]

Sometime in 2022, JFC applied for the renewal of the business permits of its branches with respondent City for 2022. In support thereof, JFC submitted various *Sales Certificates*[7] showing JFC's total gross sales of ₱667,200,172.53.

Respondent City then issued various *Statements of Account* (SOAs)[8] dated January 30, January 31, and February 8, 2022 for payment of LBT for calendar year (CY) 2022 amounting to ₱19,213,622.92 based on gross sales that are comparably higher than the amounts stated in the *Sales Certificates* submitted by JFC.

In order to obtain a business permit and continue doing business in Parañaque, JFC was constrained to pay the total amount of ₱5,590,293.68 covering LBT and local fees and charges for the first quarter of CY 2022 on February 23 and February 14, 2022. On the ground that the basis for the LBT assessed and paid is higher than the actual sales presented per *Sales Certificates*, JFC, through a letter dated February 23, 2022,[9] requested the refund of ₱1,467,404.87 representing the excess LBT computed at the rate of 2%, as follows:

Store Name	**Gross Sales per Sales Certificate**	**LBT per Sales Certificate**	**LBT per LGU**	**LBT paid for the 1st Quarter 2022 (subject of Refund)**[10]
UNIOIL	96,834,850.22	1,936,697.00	2,462,931.48	131,558.62
SM SUCAT	43,130,927.77	862,618.56	2,000,713.84	284,523.82
SM CITY BICUTAN-MAIN	45,337,816.17	906,756.32	1,941,402.20	258,661.47
SM CITY BICUTAN-ANNEX	36,047,309.34	720,946.19	1,711,555.96	247,652.44
SUCAT ROAD	98,341,970.81	1,966,839.42	2,178,106.04	52,816.66
SHOPWISE SUCAT	127,765,207.72	2,555,304.15	2,953,190.44	99,471.57
PARANAQUE CITY HALL	54,986,978.41	1,099,739.57	1,393,180.28	73,360.18

6 Pars. 5 to 8, Statement of Facts (With Statement of Material Dates), *Petition for Certiorari,* Docket, pp. 6 to 9.
7 Annexes "C" to "C-9", *Petition for Certiorari*, Docket pp. 57 to 66.
8 Annexes "D" to "D-8", *Petition for Certiorari*, Docket pp. 67 to 75.
9 Annex "F", *Petition for Certiorari*, Docket pp. 87 to 89.
10 Computed as: [LBT per LGU - LBT per Sales Certificates] / 4 quarters

Store Name	Gross Sales per Sales Certificate	LBT per Sales Certificate	LBT per LGU	LBT paid for the 1st Quarter 2022 (subject of Refund)[10]
OLIVAREZ SUCAT	83,557,960.65	1,671,159.21	1,850,550.12	44,847.73
SM BF HOMES PARANAQUE	38,171,109.27	763,422.19	1,143,625.60	95,050.85
JB ROXAS BLVD MMPR	43,026,042.17	860,520.84	1,578,366.96	179,461.53
Total	**667,200,172.53**	**13,344,003.45**	**19,213,622.92**	**1,467,404.87**

In a letter dated May 27, 2022,[11] respondent City, through respondent City Treasurer, denied JFC's request for refund.

THE PROCEEDINGS BEFORE THE METC[12]

Aggrieved, JFC filed, on June 30, 2022, a *Complaint for Refund of Erroneously Paid LBT*[13] with the Metropolitan Trial Court (MeTC) of Parañaque City based primarily on the ground that respondent's use of the presumptive income level assessment approach (PILAA) to compute JFC's LBT had no legal basis. JFC prayed for the refund of the amount of ₱1,467,404.87, representing erroneously paid LBT for the first taxable quarter of CY 2022.

On November 25, 2022, JFC received the MeTC Decision dated November 14, 2022 (MeTC Decision)[14] dismissing its *Complaint* on the ground of failure to exhaust administrative remedies for non-compliance with Section 196 of the LGC of 1991 providing for the requirements for a tax refund or credit. The MeTC, citing *City of Manila vs. Cosmos Bottling Corporation,*[15] discussed the conditions that must be satisfied in order to successfully prosecute an action for refund in case the taxpayer had received an assessment, namely: (1) pay the tax and administratively assail the assessment within 60 days before the local treasurer, whether in a letter-protest or in a claim for refund; and, (2) bring an action in court within 30 days from decision or inaction by the local treasurer. According to the MeTC, JFC failed to prove compliance with the second condition; hence, the *Complaint* was dismissed.

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[11] Annex "G", *Petition for Certiorari*, Docket p. 90.
[12] Pars. 9 to 12, Statement of Facts (With Statement of Material Dates), *Petition for Review*, Docket, pp. 9 to 10.
[13] Annex "H", *Petition for Certiorari*, Docket pp. 91 to 109.
[14] Annex "I", *Petition for Certiorari*, Docket pp. 110 to 120.
[15] G.R. No. 196681, June 27, 2018.

Thereafter, JFC filed a *Motion for Reconsideration* which was denied by the MeTC in its Order dated December 27, 2022 (MeTC Order) for failure to raise new matters and for being a prohibited pleading.[16]

THE PROCEEDINGS BEFORE THE RTC[17]

On March 24, 2023, JFC filed its *Notice of Appeal*. Subsequently, JFC submitted its *Appellant's Memorandum* on April 20, 2023, while respondents filed their *Memorandum for the Defendant-Appellees* dated May 4, 2023.

In the Resolution dated June 2, 2023,[18] the court *a quo* granted JFC's appeal and reversed and set aside the MeTC Decision and the MeTC Order.

On June 30, 2020, respondents sought the reconsideration of the court *a quo*'s resolution claiming that the MeTC Decision is final and no longer appealable as the filing of a prohibited motion for reconsideration did not toll the running of the 15-day prescriptive period for JFC to file an appeal before the court *a quo*.[19]

The court *a quo* issued the *First Assailed Order*[20] granting respondents' *Motion for Reconsideration* and affirming the MeTC Decision and MeTC Order.

Unconvinced, JFC moved for reconsideration which the court *a quo* denied in the *Second Assailed Order*.[21]

Hence, the instant *Petition for Certiorari.*

THE PROCEEDINGS BEFORE THIS COURT

JFC filed the present *Petition for Certiorari* on December 4, 2023.[22] Thereafter, respondents filed their *Comment* on April 22, 2024.[23] M

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[16] Annex "J", *Petition for Certiorari*, Docket pp. 121 to 123.
[17] Pars. 13 to 19, Statement of Facts (With Statement of Material Dates), *Petition for Review,* Docket, pp. 10 to 12.
[18] Annex "L", *Petition for Certiorari*, Docket pp. 151 to 165.
[19] Annex "M", *Petition for Certiorari*, Docket pp. 166 to 173.
[20] Annex "A", *Petition for Certiorari*, Docket pp. 51 to 54.
[21] Annex "B", *Petition for Certiorari*, Docket pp. 55 to 56.
[22] Docket, pp. 5 to 28.
[23] Docket, pp. 186 to 201.

In the Minute Resolution dated May 10, 2024, the case was deemed submitted for decision.[24]

THE ISSUES

In its *Petition for Certiorari*, the main issue raised is whether or not respondent court *a quo* committed grave abuse of discretion amounting to lack or excess of jurisdiction in deciding petitioner's case. Corollary thereto, the following sub-issues are raised:

A. Whether or not petitioner was prohibited from seeking reconsideration of the MeTC Decision;

B. Whether or not the outright deprivation of petitioner's property, without the full disposition of the substantive issues raised in its complaint, warranted the liberal interpretation of the rules of procedure;

C. Whether or not the Business Permit and Licensing Office's (BPLO's) *SOA* is an assessment contemplated under Section 195 of the LGC of 1991;

D. Whether or not petitioner's claim for refund was timely filed pursuant to Section 196 of the LGC or 1991; and,

E. Whether or not petitioner is entitled to its claim for refund of erroneously paid LBT in the aggregate amount of Php1,467,404.87 representing its overpayment of LBT for the first taxable quarter of 2022.

Petitioner's arguments:

Petitioner argues that the court *a quo* committed grave abuse of discretion amounting to lack or excess of jurisdiction and there is no plain, speedy, and adequate remedy available to petitioner; thus, it satisfied all three requisites warranting application of Rule 65. Petitioner ascribes grave abuse of discretion on the part of the court *a quo* when it granted respondents' *Motion for Reconsideration* and affirmed the MeTC Decision on the basis that JFC's *Motion for Reconsideration* (in relation to the MeTC Decision) was a prohibited pleading under the *Rules on Expedited Procedures in the First Level Courts*.[25] According to petitioner, even assuming *arguendo* that the

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[24] Docket, p. 203.
[25] A.M. No. 08-8-7-SC dated March 1, 2022, effective April 11, 2022.

MeTC Decision was a judgment on the merits, the outright deprivation of property – sans a full disposition of the substantive issues – warrants the liberal interpretation of the rules of procedures.

Petitioner maintains that the SOAs issued by the BPLO of respondent City is not the assessment contemplated by the LGC of 1991, as amended, and that it correctly and timely availed of its remedy to file a claim for refund pursuant to Section 196 of the LGC of 1991, as amended. Consequently, petitioner argues that it is entitled to its claim for refund of erroneously paid LBT in the amount of ₱1,467,404.87 for the first taxable quarter of CY 2022.

Respondents' counter-arguments:

Respondents contend that petitioner failed to comply with the requirement under Rule 65 of the Rules of Court for the submission of the relevant and pertinent orders, pleadings, and documents forming part of the case records, for which the immediate denial of the instant petition for certiorari should lie. Particularly, respondents posit that petitioner's omission in attaching copies of Exhibits "G" to "M" from the proceedings *a quo*, which are crucial documents, constitutes sufficient ground for dismissal of the instant petition.

Respondents insist that there is no grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the court *a quo* in declaring the motion for reconsideration filed by the petitioner before the MeTC as a prohibited pleading under the *Rules on Expedited Procedures in the First Level Courts*. As per respondents, the filing thereof did not toll the running of the 15-day reglementary period to file a timely *Notice of Appeal.*

Assuming that the MeTC Decision was not a judgment on the merits, the assessment had allegedly attained finality and can no longer be disturbed due to petitioner's failure to comply with the requirements of the LGC of 1991, as amended. Furthermore, since petitioner failed to present proof of its alleged "proper" and "correct" gross sales or receipts, respondents' resort to alternative modes of assessment cannot be taken against them.

THE RULING OF THE COURT

The present *Petition for Certiorari* should be dismissed as the Court has no jurisdiction over the same.

Section 1, Rule 65 of the Rules of Court provides as follows:

> **SECTION 1. Petition for *Certiorari*.** — When any tribunal, board or officer exercising judicial or quasi-judicial functions has acted without or in excess of its jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction, and there is no appeal, nor any plain, speedy or adequate remedy in the ordinary course of law, a person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment annulling or modifying the proceedings of such tribunal, board or officer, and granting such incidental reliefs as law and justice may require.
>
> The petition shall be accompanied by a certified true copy of the judgment, order or resolution subject thereof, copies of all pleadings and documents relevant and pertinent thereto, and a sworn certification of non-forum shopping as provided in the third paragraph of Section 3, Rule 46.

For *certiorari* to prosper, petitioner must establish the concurrence of the following requisites, namely:[26]

1. The writ is directed against a tribunal, board, or officer exercising judicial or quasi-judicial functions;

2. Such tribunal, board, or officer has acted without or in excess of jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction; and,

3. There is no appeal or any plain, speedy, and adequate remedy in the ordinary course of law.

For an orderly disposition of the case, the Court shall first discuss the *third* requisite.

To recall, the court *a quo* initially issued the Resolution dated June 2, 2023 granting petitioner's appeal and reversing the MeTC Decision and Order. Thereafter, the court *a quo*, finding merit in respondents' *Motion for Reconsideration*, affirmed the MeTC Decision and MeTC Order, effectively denying JFC's appeal. The Orders of the court *a quo* are now being assailed in the present *Petition* for allegedly being issued with grave abuse of discretion.

In its *Petition*, JFC claims that there is no plain, speedy, and adequate remedy in the ordinary course of law considering that the judgment of the

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[26] *Global Medical Center of Laguna, Inc., vs. Ross Systems International, Inc.*, G.R. Nos. 230112 & 230119. May 11, 2021, citing *Tagle vs. Equitable PCI Bank*, G.R. No. G.R. No. 172299, April 22, 2008.

RTC on appeal is final, executory and unappealable invoking the *Rules on Expedited Procedures in the First Level Courts,*[27] to wit:

RULE III
THE RULE ON SUMMARY PROCEDURE

xxx xxx xxx

C. APPEALS IN SUMMARY PROCEDURE

xxx xxx xxx

Sec. 2. *Remedy from judgment on appeal.* — The judgment of the Regional Trial Court on the appeal shall be final, executory and unappealable.

Notably, the above *Rules on Expedited Procedures in the First Level Courts* was promulgated "to recalibrate, reconcile, and harmonize the coverage of the 1991 Revised Rule on Summary Procedure and 2016 Revised Rules on Small Claims Cases to efficiently attain their objectives",[28] in light of the amendments to *Batas Pambansa (B.P.) Blg.* 129, otherwise known as "The Judiciary Reorganization Act of 1980", as amended, by Republic Act (R.A.) No. 11576,[29] among others.

On the other hand, R.A. No. 1125,[30] as amended by R.A. No. 9282,[31] the special law creating the Court of Tax Appeals (CTA) and defining its jurisdiction ("CTA Law" for brevity), provides for the remedy of appeal from a decision, order or resolution by the RTC, *viz.:*

SEC. 7. *Jurisdiction.* — The CTA shall exercise:

(a) **Exclusive appellate jurisdiction to review by appeal**, as herein provided:

xxx xxx xxx

(3) **Decisions, orders or resolutions of the Regional Trial Courts in local tax cases** originally decided or resolved by them in the exercise of their original or appellate jurisdiction; *(Emphasis supplied)*

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[27] A.M. No. 08-8-7-SC dated March 1, 2022.

[28] See *Preamble,* A.M. No. 08-8-7-SC dated March 1, 2022.

[29] An Act Further Expanding the Jurisdiction of the Metropolitan Trial Courts, Municipal Trial Courts in Cities, 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," as Amended (July 30, 2021).

[30] An Act Creating the Court of Tax Appeals (June 16, 1954).

[31] An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating Its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging Its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, as Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes (March 30, 2004).

In relation thereto, Section 2(b) of Rule 4 of the Revised Rules of the CTA (RRCTA) states as follows:

RULE 4
JURISDICTION OF THE COURT

> SECTION 1. *Jurisdiction of the Court.* — The Court shall exercise exclusive original jurisdiction over or appellate jurisdiction to review by appeal the cases specified in Republic Act No. 1125, Section 7, as amended by Republic Act No. 9282, Section 7.
>
> 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:
>
> xxx xxx xxx
>
> (b) **Decisions, resolutions or orders of the Regional Trial Courts in local tax cases decided or resolved by them in the exercise of their appellate jurisdiction**; *(Emphasis supplied)*

Based on the foregoing, there appears to be a conflict between the law on jurisdiction of First Level Courts, as implemented by *Rules on Expedited Procedures in the First Level Courts*, the rules governing First Level Courts and the CTA Law, the special law governing the CTA, as implemented by the RRCTA.

It is settled that, between a general law and a special law, the latter prevails. For a special law reveals the legislative intent more clearly than a general law does. Verily, the special law should be deemed an exception to the general law.[32]

Moreover, it is a fundamental rule in statutory construction that a special law cannot be repealed or modified by a subsequently enacted general law in the absence of any express provision in the latter law to that effect. A special law must be interpreted to constitute an exception to the general law in the absence of special circumstances warranting a contrary conclusion.[33]

In *People vs. Joel Mendez,*[34] the Supreme Court, in harmonizing the amendments of R.A. No. 11576 with the CTA Law, clarified that the CTA retained original jurisdiction over tax collections cases for amounts ₱1,000,000.00 or more, in light of the nature of the CTA Law as a special law. We quote:

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[32] *Mandanas vs. Ochoa*, G.R. Nos. 199802 & 208488, April 10, 2019.
[33] *Commissioner of Internal Revenue vs. Semirara Mining Corp.*, G.R. No. 202922, June 19, 2017.
[34] G.R. Nos. 208310-11 & 208662, March 28, 2023.

Conflict, however, arose as regards the jurisdiction of the CTA and the regular courts with the advent of RA No. 11576, which increased the threshold values for civil cases falling within the exclusive original jurisdiction of the first and second level courts. Particularly, upon the effectivity of RA No. 11576 on **August 21, 2021**, exclusive original jurisdiction over civil actions involving claims amounting to **₱2,000,000.00 and below** shall be with the first-level courts. Those with claims amounting to **more than ₱2,000,000.00** shall be with the RTCs.

It would now appear, considering the pertinent provisions of RA No. 9282, that both the CTA and the regular courts have exclusive and original jurisdiction over criminal offenses entailing tax claims amounting to ₱1,000,000.00 and above and purely tax collection cases where the principal amount of claim is also ₱1,000,000.00 and above. The apparent conflicting provisions of RA No. 9282 and BP Blg. 129, as amended by RA No. 11576, are reconciled as follows:

(a) Exclusive original jurisdiction over tax collection cases involving ₱1,000,000.00 or more remains with the CTA;

(b) Exclusive original jurisdiction over tax collection cases involving less than ₱1,000,000.00 shall be exercised by the proper first-level courts;

(c) Exclusive appellate jurisdiction over tax collection cases originally decided by the first-level courts shall be exercised by the RTC;

(d) Exclusive original jurisdiction over criminal offenses or felonies where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is ₱1,000,000.00 or more remains with the CTA;

(e) Exclusive original jurisdiction over criminal offenses or felonies where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than ₱1,000,000.00 shall be exercised by the proper first-level courts; and

(f) Exclusive appellate jurisdiction over criminal offenses or felonies originally decided by the first-level courts remains with the RTC. *(Emphasis in the original, citations omitted)*

The Honorable Chief Justice Alexander G. Gesmundo, through his *Separate Opinion* in the same Decision, further elaborated in this wise:

When R.A. No. 11576 amended Batas Pambansa Blg. 129 by increasing the general jurisdictional threshold of the second level courts to ₱2,000,000.00, the Court was requested to clarify the amendment's effect on the CTA's jurisdiction under R.A. No. 9282. In a Resolution dated December 6, 2022, in A.M. No. 22-09-13-SC the Court *En Banc* held that, in light of the nature of R.A. No. 9282 as a special law, the exclusive original jurisdiction over *tax collection cases* for amounts ₱1,000,000.00 or

> more "remains with the CTA." The courts' jurisdiction in tax collection cases were harmonized to wit:
>
> > (a) Exclusive original jurisdiction over civil actions involving **tax collection cases for amounts [₱]1,000,000.00** or more shall be exercised by the **Court of Tax Appeals**;
> >
> > (b) Exclusive original jurisdiction over civil actions involving tax collection cases for amounts less than ₱1,000,000.00 shall be exercised by the proper Municipal Trial Court or Metropolitan Trial Court; and
> >
> > (c) Exclusive appellate jurisdiction over tax collection cases originally decided by the Municipal Trial Court or Metropolitan Trial Court shall remain with the proper Regional Trial Courts. (Emphases supplied)
>
> Based on the foregoing, the CTA retains exclusive original jurisdiction over criminal cases arising from NIRC violations where the principal amount of taxes and fees claimed is ₱1,000,000.00 or more. *(Emphasis in the original, citations omitted)*

Clearly, between the law and rules governing First Level Courts and the law and rules governing the CTA, the latter prevail being of special nature.

Here, the CTA Law, being the special law governing this Court and the procedures in tax cases, should prevail over the *Rules on Expedited Procedures in the First Level Courts*, a general rule of procedure governing First Level Courts. Furthermore, there is no express provision in the *Rules on Expedited Procedures in the First Level Courts* that repealed or modified the remedy of appeal, under the CTA Law, of RTC's decisions, resolutions or orders in local tax cases.

As it is, there is a plain, speedy, and adequate remedy against the assailed Orders of the court *a quo* which is to file a Petition for Review before the CTA, pursuant to Section 7(a)(3) of the CTA Law, in relation to Section 2(b) of Rule 4 of the RRCTA. Therefore, JFC's immediate resort to *certiorari* under Rule 65 of the Revised Rules of Court is improper and should merit no consideration from this Court.

Inasmuch as the *third* requisite is not satisfied in this case; We find it no longer necessary to discuss the *first* and *second* requisites.

Even if We are to relax the rules and treat the instant *Petition* as an ordinary *Petition for Review*, the same will still be dismissed on the following grounds: m

1. The *Petition* should have been filed before the CTA *En Banc* as the court *a quo* issued the assailed Orders in the exercise of its appellate jurisdiction pursuant to Section 2(b) of Rule 4 of the RRCTA, as cited earlier; and,

2. The *Petition* was filed out of time, considering that JFC allegedly received the *Second Assailed Order* on October 4, 2023, giving it 30 days[35] therefrom, or until November 3, 2023, within which to file a *Petition for Review* before the CTA *En Banc*, but filed the present *Petition* before the CTA Division and only on December 4, 2023.

Ultimately, the assailed Orders of the court *a quo* have become final and executory for failure of the petitioner to timely file the proper remedy before the appropriate court.

The doctrine of finality or immutability of judgment provides that, when a decision has attained finality, it may no longer be modified in any respect even if the modification is meant to correct erroneous conclusions of fact and law.[36]

Accordingly, the assailed Orders of the court *a quo* have become immutable and unalterable and may no longer be modified in any respect.

WHEREFORE, in light of the foregoing considerations, the present **Petition for Certiorari** is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

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[35] Section 3(c) of Rule 8 of the RRCTA provides:

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(c) A party adversely affected by **a decision or ruling of the** Central Board of Assessment Appeals and the **Regional Trial Court in the exercise of their appellate jurisdiction** may appeal to the Court by filing before it a petition for review **within thirty days from receipt of a copy of the questioned decision or ruling**. *(Emphasis supplied)*

[36] *Bangko Sentral ng Pilipinas vs. Commission on Audit,* G.R. No. 210314, October 12, 2021, citing *FGU Insurance Corp. vs. Regional Trial Court of Makati City, Branch 66,* G.R. No. 161282, February 23, 2011.

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Division Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Division Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice