REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

RED RIBBON BAKESHOP, INC.,
Petitioner,

-versus-

BRANCH 196 – REGIONAL TRIAL COURT OF PARAÑAQUE AND DR. ANTHONY L. PULMANO IN HIS CAPACITY AS CITY TREASURER,
Respondents.

CTA SCA CASE NO. 0025

Members:

RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

OCT 08 2024

4:17 p.m.

x -- x

RESOLUTION

Before the Court is a *Petition for Certiorari*, filed on August 29, 2024.

The Court lacks jurisdiction over this case.

Under *Section 7(a)(3) of Republic Act* ("*RA*") *No. 1125, as amended*, the Court of Tax Appeals ("CTA") has jurisdiction over rulings of the Regional Trial Courts ("RTC") in local taxes. Said provision, however, acknowledges that two types of RTC rulings can be appealed to the CTA: those decided by the RTC in the exercise of its *original* jurisdiction and those decided by the RTC in the exercise of its *appellate* jurisdiction.

This distinction was given more significance by the *Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"). Rulings of the RTC in the exercise of its original jurisdiction fell under the authority of the CTA in Division, following *Rule 4, Section (3)(a)(3)*. Under *Rule 4, Section (2)(a)(c)*, however, rulings of the RTC in the exercise of its *appellate* jurisdiction are properly cognizable by the CTA *En Banc*.

Here, petitioner assails a Resolution and an Order of the RTC, which did not grant petitioner's appeal from a ruling of the Metropolitan Trial Court in a case involving local taxes. The RTC thus issued the assailed rulings in the exercise of its *appellate* jurisdiction. The CTA in Division is consequently *not* the proper venue for petitioner's current appeal. It should have filed its Petition before the CTA *En Banc*.

Indeed, even its filing of the present Petition as a Petition for Certiorari is mistaken. While the quoted provision from the *Expedited Procedures in the First Level Courts* characterizes decisions of the RTC in appeals from lower courts as "unappealable," the same seems to be a *general* law. As such, it cannot negate *RA No. 1125, as amended*, and the *RRCTA*, which are *special* laws that cover, among others, appeals to the CTA from rulings of the RTC in the exercise of its appellate jurisdiction, *specifically* in local tax cases. Given this, the filing of a Petition for Certiorari is improper, even if it had been raised before the Court *En Banc*.

Considering that this should have been a regular Petition for Review, the filing of the instant Petition is also late. Following *Rule 8, Sections 3(a) & (c) of the RRCTA*, any regular Petition for Review raised from a ruling of the RTC, in the exercise of either its original or appellate jurisdiction, must be brought to the CTA within 30 days from receipt of said ruling. As petitioner received the assailed Order of the RTC on July 29, 2024, it only had until August 28, 2024 within which to file its Petition. Its actual filing of the Petition on August 29, 2024 is thus a day late.

In short, petitioner should have filed a regular Petition for Review before the CTA *En Banc* on or before August 28, 2024, rather than a Petition for Certiorari before the Court in Division on August 29, 2024. As petitioner opted for the latter, this Court has no jurisdiction over the case. It must consequently be dismissed.

ACCORDINGLY, the instant *Petition for Certiorari*, filed on August 29, 2024, is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(On Leave)
CORAZON G. FERRER-FLORES
Associate Justice