REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, as represented by the Solicitor General through the Bureau of Internal Revenue, *Petitioner*,	**CTA EB SCA No. 0009** (CTA Crim. Case Nos. O-922 & O-923)
	Present:
- *versus* -	Ringpis-Liban, *P.J.*, Bacorro-Villena, Modesto-San Pedro, Reyes-Fajardo, Cui-David, Ferrer-Flores, and Angeles, *JJ.*
DANILO DE QUINTOS CALUGAY and the COURT OF TAX APPEALS Third Division, *Respondents.*	Promulgated: MAR 13 2026

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RESOLUTION

For resolution is the Petition for *Certiorari* filed via registered mail on November 24, 2025 by the People of the Philippines assailing the Resolution dated July 26, 2024 issued by the Court's Third Division in CTA Crim. Case Nos. O-922 & O-923, which granted the accused's Revised Demurrer to Evidence, and the Resolution dated August 29, 2025, which denied the Motion for Reconsideration.

Petitioner imputes grave abuse of discretion on the part of the Third Division in issuing the assailed Resolutions, claiming that the prosecution sufficiently established respondent's guilt for the offense charged.

The Petition must be dismissed for lack of jurisdiction.

In *Commissioner of Internal Revenue v. Nippon Express Philippines Corporation*,[1] the Supreme Court *En Banc* categorically held that the CTA *En Banc* has no jurisdiction over petitions for *certiorari* challenging interlocutory orders or judgments of a CTA Division. Such petitions must be filed directly with the Supreme Court. The Court explained that *certiorari* presupposes a hierarchical relationship where a higher tribunal corrects errors of jurisdiction of a subordinate body. This relationship does not exist between the CTA *En Banc* and the Divisions. Both are mere configurations of the same collegial court. The CTA *En Banc*'s authority to review final decisions, resolutions, or orders of the Divisions does not transform it into a separate or higher court, nor does it confer supervisory power to issue writs of *certiorari* against its divisions.

The Supreme Court further noted the implications for collegiality and judicial impartiality. Allowing the CTA *En Banc* to hear *certiorari* petitions against the interlocutory orders of CTA Divisions creates a procedural conundrum where the very same justices who issued the challenged order would then adjudicate the alleged grave abuse of discretion stemming from their own actions. This erodes public confidence in the Judiciary, and undermines the appearance of fairness and judicial neutrality indispensable to the administration of justice.

ACCORDINGLY, the Petition for *Certiorari* is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

With Dissenting Opinion
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

[1] G.R. No. 271701, May 6, 2025.

Marian Ivy F. Reyes-Fajardo
With Dissenting Opinion
MARIAN IVY F. REYES-FAJARDO
Associate Justice

With due respect, I join J. Villena's Dissenting Opinion
LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

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CTA EB SCA No. 0009
(CTA Crim. Case Nos. O-922 & O-923)

Present:

RINGPIS-LIBAN, ***P.J.,***
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, ***JJ.***

\- versus -

DANILO DE QUINTOS CALUGAY and the COURT OF TAX APPEALS Third Division,
Respondents.

Promulgated:
MAR 13 2026 4:47

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DISSENTING OPINION

BACORRO-VILLENA, J.:

The majority dismisses, for want of jurisdiction, the instant Petition for *Certiorari* filed by the People of the Philippines assailing the Resolution dated 26 July 2024 issued by the Court's Third Division in Court of Tax Appeals (**CTA**) Crim. Case Nos. O-922 & O-923, which granted accused's Revised Demurrer to Evidence and the Resolution dated 29 August 2025, which denied the Motion for Reconsideration (**MR**) thereto. The majority anchors its disposition upon its reading of *Commissioner of Internal Revenue v. Nippon Express Philippines Corporation*[1] (**Nippon**).

Emphatically with all due respect, I disagree with the position taken.

[1] G.R. No. 271701, 06 May 2025.

A judicious exegesis of *Nippon* reveals that the Supreme Court therein confined its discourse to a singular and narrow question — **whether a petition for *certiorari* under Rule 65 assailing an interlocutory order of a CTA Division falls within the jurisdiction of the CTA *En Banc* or of the Supreme Court**, *viz*:

> ...
>
> Thus, the remaining issue for resolution is whether a petition for *certiorari* under Rule 65 of the Rules of Court, as amended, challenging an interlocutory order of a CTA Division, falls under the jurisdiction of the Supreme Court or the CTA *En Banc*. In other words, does the CTA *En Banc* possess the power to take cognizance of a **petition for *certiorari* assailing such an interlocutory order**?
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> Upon a careful deliberation, this Court responds to the issue in the **negative**.
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> ...
>
> Based on the foregoing, the CTA *En Banc* exercises *exclusive appellate jurisdiction* over decisions rendered by the CTA Division, whether in the exercise of their original and **appellate jurisdiction** in both civil and **criminal actions**.
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> Indeed, the law creating the CTA does not expressly grant the CTA *En Banc* original *certiorari* jurisdiction over **interlocutory orders** issued by a CTA Division. The RRCTA, which essentially mirrors the statutory framework, is likewise silent on whether the CTA *En Banc* exercises **original *certiorari* jurisdiction over such interlocutory orders**.
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> ...
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> ...The appellate jurisdiction exercised by the CTA En Banc over the CTA in Division is not plenary or unlimited, **but is constrained to final dispositions**.
>
> ...
>
> Given the above disquisition, the CTA *En Banc*'s appellate authority is **limited to final decisions**, resolutions, or orders of the CTA Division—**not interlocutory orders thereof**—and *does not equate to a grant of supervisory authority akin to that exercised by a higher court over a lower court.*
>
> ...

It thus follows that allowing a Rule 65 *certiorari* petition against a **CTA Division's interlocutory order before the CTA *En Banc*** would improperly expand the Court *En Banc*'s statutory appellate function, contrary to the doctrine that jurisdiction

> cannot be presumed and must be conferred expressly and unequivocally by law.
>
> ...
>
> ***Petitions for certiorari assailing interlocutory orders of CTA Divisions are cognizable by the Supreme Court***
>
> ...
>
> *Conclusion*
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> **To summarize, the CTA *En Banc* has <u>no jurisdiction</u> to entertain a petition for *certiorari* against <u>interlocutory orders</u> issued by a CTA Division.**[2]
>
> ...

The majority now transposes *Nippon*'s *ratio* to the present controversy. Such transposition, in my considered view and with all due respect, constitutes a doctrinal misapplication.

Nippon squarely addressed interlocutory orders, or those which do not finally dispose of a case and which leave something more for the court to do with respect to the merits. In contradistinction, the assailed Resolution dated 26 July 2024 granted accused's Revised Demurrer to Evidence. **The Supreme Court has long and consistently held that the court's grant of a demurrer to evidence in a criminal case results in a judgment of acquittal.**[3] **The grant constitutes a final disposition of the criminal action.**[4] It terminates the case; it leaves nothing more for the court to adjudicate; it settles accused's criminal liability with finality, subject only to the narrow and extraordinary remedy of *certiorari* in instances of grave abuse of discretion amounting to lack or excess of jurisdiction.[5]

The present Petition for *Certiorari*, therefore, does not impugn an interlocutory order. It challenges a judgment of acquittal rendered through the grant of a demurrer.

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[2] Id.; Citations omitted, italics in the original text, emphasis and underscoring supplied.

[3] See *Estate of Murray Philip Williams, as represented by Denis Michael Stanley v. William Victor Percy*, G.R. No. 249681, 31 August 2022, citing *People of the Philippines v. Sandiganbayan (Fourth Division), et al.*, G.R. Nos. 137707-11, 17 December 2004.

[4] Id.

[5] Id.

The Supreme Court's pronouncement in *People of the Philippines v. Court of Tax Appeals – Third Division, Jacinto C. Ligot and Erlinda Y. Ligot*[6] (**Ligot**) controls. In *Ligot*, the Supreme Court declared that "the CTA *En Banc*'s exclusive appellate jurisdiction over decisions, resolutions, or orders of a division of the CTA under Section 2(f) of the CTA Rules **includes the authority to resolve petitions for *certiorari*** assailing the decision, resolution, or order of a CTA division."

Justice Alfredo Benjamin S. Caguioa, in his Separate Concurring Opinion, in *Nippon*, emphatically articulated this doctrinal boundary:

> ...
>
> **As pointed out by CTA Associate Justice Jean Marie A. Bacorro-Villena in her Concurring Opinion in the proceedings below, the proper reading of *Ligot* is that the CTA *En Banc*'s jurisdiction over a petition for *certiorari* under Rule 65 is confined to cases involving final judgments or orders of a CTA Division that cannot be appealed before the CTA *En Banc*, such as judgments of acquittal in criminal tax cases**. However, the same rationale does not extend to interlocutory orders, where the main case continues and remains subject to appeal before the CTA En Banc.[7]
>
> ...

Accordingly, *Nippon* finds no application. The case at bench falls squarely within *Ligot*'s pronouncements. The CTA Division's grant of accused's Revised Demurrer to Evidence wrought an acquittal. The People cannot appeal that acquittal without violating accused's right against double jeopardy. The People thus invoked the extraordinary remedy of *certiorari* and alleged grave abuse of discretion. In such posture, this Court's jurisdiction under Rule 65 properly attaches.

To dismiss the Petition for *Certiorari* for lack of jurisdiction on the authority of *Nippon*, in my view, unduly truncates this Court's constitutional power of judicial review and disregards the fundamental distinction between interlocutory orders and final judgments of acquittal. *Nippon* does not, and cannot, divest this Court of its authority to determine whether the CTA Division gravely abused its discretion in acquitting an accused through the improvident grant of a demurrer to evidence.

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6 G.R. Nos. 250736 and 250801-03, 05 December 2022.

7 Supra at note 1; Citation omitted, italics in the original text, emphasis and underscoring supplied.

All told, I submit that the Court *En Banc* should **ASSUME JURISDICTION** over the present Petition for *Certiorari* and **GIVE DUE COURSE** to the same.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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	Present:
-versus-	**RINGPIS-LIBAN,** PJ **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
DANILO DE QUINTOS CALUGAY and the COURT OF TAX APPEALS Third Division, *Respondents.*	Promulgated: MAR 13 2026 4:15

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DISSENT

REYES-FAJARDO, *J.*:

To recall, in the Resolutions dated July 26, 2024[1] and August 29, 2025,[2] the CTA in Division granted the demurrer to evidence with respect to CTA Crim. Case No. O-922, and dismissed CTA Crim. Case No. O-923, for lack of jurisdiction. Petitioner then instituted a Rule 65 Petition to challenge the foregoing Resolutions with the CTA *En Banc.* The Petition was dismissed for lack of jurisdiction.

I differ.

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1 *Rollo,* unpaginated.
2 *Rollo,* unpaginated.

First. A fragment of the incidents here are akin to *People v. Court of Tax Appeals – Third Division, Jacinto C. Ligot and Erlinda Y. Ligot (Ligot)*;[3] hence, said case finds application.

In *Ligot,* therein private respondents were charged, but acquitted by the CTA in Division, for four (4) counts of willful failure to supply correct and accurate information, punishable under Section 255 of the 1997 National Internal Revenue Code (NIRC), as amended. Therein petitioner moved, but failed to overturn the CTA in Division's judgment of acquittal. This impelled therein petitioner to file a special civil action for *certiorari* with the CTA *En Banc* to challenge such acquittal. *Ligot* found that therein petitioner properly instituted a special civil action for *certiorari* with the CTA *En Banc* to impugn the *acquittal.*

Here, the CTA in Division granted the demurrer to evidence in CTA Crim. Case No. O-922, and dismissed the same due to insufficiency in evidence. Jurisprudence ruled that the grant of a demurrer is tantamount to an acquittal and the dismissal order may not be appealed because this would place the accused in double jeopardy.[4] Consistent with *Ligot,* petitioner *properly* filed a Rule 65 Petition to challenge private respondent's *acquittal* before the CTA *En Banc.*

Second. The usage of *Commissioner of Internal Revenue v. Nippon Express Philippines Corporation (NEPC)* [5] as justification for said dismissal, is inappropriate.

In *NEPC,* the CTA in Division declared therein petitioner in default, and permitted therein respondent's *ex parte* presentation of evidence. Therein petitioner moved, but failed to overturn said acts, which led to the filing of a Rule 65 Petition with the CTA *En Banc.* The CTA *En Banc* dismissed said Petition. *NEPC* affirmed the CTA *En Banc's* dismissal of the Petition, because the CTA *En Banc* lacks jurisdiction over the *interlocutory orders* issued by the CTA in Division.

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3 G.R. Nos. 250736 and 250801-03, December 5, 2022.
4 See *People v. Ting,* G.R. No. 221505, December 5, 2018.
5 G.R. No. 271701, May 6, 2025.

Dissimilar from *NEPC,* the matters being challenged by petitioner in this case are ***not*** interlocutory orders. To be exact, what was being assailed here are the acquittal of private respondent in CTA Crim. Case No. O-922, through the grant of demurrer to evidence, and the dismissal of CTA Crim. Case No. O-923, for lack of jurisdiction. *Ergo, NEPC* and this case may *not* be decided, much less, be treated alike.

Third. The CTA in Division dismissed of CTA Crim. Case No. O-923, for *lack of jurisdiction.* Considering that motion for reconsideration thereon was denied by the CTA in Division through Resolution dated August 29, 2024, the proper recourse is to impugn the same *via* an *appeal,* and *not* a special civil action for *certiorari,* with the CTA *En Banc.* Therefore, petitioner's inclusion thereof in a Rule 65 Petition is improper. Indeed, "[a]n appeal and a special civil action for *certiorari* are two different remedies. They are not interchangeable...."[6]

ACCORDINGLY, I **VOTE** to **GIVE DUE COURSE** on the Petition for Certiorari in CTA EB SCA No. 0009, only to the extent that it questions the CTA in Division's allowance of the demurrer to evidence in CTA Crim. Case No. O-922.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

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6 *Berces v. Civil Service Commission,* G.R. No. 222557, September 29, 2021.