REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

THE PROVINCIAL GOVERNMENT OF MARINDUQUE, HON. EMARIE ANN F. PASTORAL in her capacity as the ACTING PROVINCIAL TREASURER OF MARINDUQUE, MUNICIPAL TREASURER OF BOAC, MUNICIPAL TREASURER OF STA. CRUZ, MUNICIPAL TREASURER OF MOGPOG, and MUNICIPAL TREASURER OF TORRIJOS,
Petitioners,

-versus-

MR HOLDINGS LTD.,
Respondent.

CTA AC NO. 362
(RTC Civil Case No. 23-9)

Members:

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

Promulgated:

JUL 01 2026
4:06 p.m.

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DECISION

MODESTO-SAN PEDRO, J.:

The Case

Before the Court is a *Petition for Review*, filed on May 13, 2025, with respondent's *Answer*, filed on December 19, 2025, seeking the partial reversal of the Decision, dated January 10, 2025, and Joint Resolution, dated April 10, 2025, both rendered by Branch 38 of the Regional Trial Court of Boac, Marinduque ("RTC"), which, among other rulings, ordered petitioners to allow respondent to exercise the latter's right to redemption on certain properties ("subject properties") registered under the name of Marcopper Mining Corporation ("Marcopper"), which petitioners had auctioned off in light of Marcopper's alleged local tax deficiencies.

The Parties[1]

Petitioner Province of Marinduque ("Marinduque") is a political subdivision of the Republic of the Philippines, created under *Republic Act* ("*RA*") *No. 2880*, representing the inhabitants of the Province of Marinduque. Petitioner Hon. Emarie Ann F. Pastoral is one of its local government officials. Boac, Sta. Cruz, Mogpog, and Torrijos are municipalities within Marinduque; petitioner Treasurers are their respective local government officials as well.

Respondent MR Holdings, Ltd. ("MR Holdings") is a corporation registered in the Cayman Islands with address at Cricket Square, Hutchins Drive, P.O. Box 2681, Grand Cayman KYI-111, Cayman Islands, with one Carlo Bernardino acting as its authorized representatives.

The Facts

On April 11, 2002, the Supreme Court promulgated a Decision in *MR Holdings, Ltd. v. Bajar*[2] ("*Bajar*"). Said case involved numerous issues, but what is relevant for Our purposes here are the Supreme Court's findings that (1) on December 8, 1997, Marcopper executed a "Deed of Assignment", assigning, transferring, ceding, and conveying various properties to respondent; and (2) said Deed of Assignment was "executed in good faith" and valid.

Over two decades later, on June 6, 2022, a Notice of Auction of Sale of Delinquent Real Property was published in the periodical Business World, listing various properties to be sold on June 14, 2022, in connection with Marcopper's alleged tax delinquencies on said properties.[3]

Respondent, acting on the Notice, wrote a letter to petitioner Provisional Treasurer. Respondent claimed to own three of the properties being auctioned, as a result of the Deed of Assignment validated in *Bajar*. Further, it argued that the auction was consequently void and stated its readiness to file "the appropriate criminal, civil and administrative case(s)" against Petitioner Provincial Treasurer. Respondent sent this letter via email on June 14, 2022, the very day of the auction itself, and a hardcopy of the letter was received by the Provincial Legal Office on June 15, 2022, the day after.[4]

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1 Petition for Review, p. 6, *Rollo* Vol. 1, p. 10.
2 G.R. No. 138104, April 11, 2002.
3 Petition in Civil Case No. 23-9 ("RTC Petition"), p. 4, *Rollo* Vol. 1, p. 228.
4 RTC Petition, p. 11, *id.* at 235.

Petitioner Provincial Treasurer did not respond to the letter. Dissatisfied, respondent sent another letter, dated December 1, 2022. Respondent asked if (1) the June 14 auction was held; (2) the three properties identified in the previous letter were auctioned; and (3) Certificates of Sale were issued on the sale of said properties. If the answers to all three questions were affirmative, respondent further requested that it be provided certified true copies of the Certificates of Sale. Petitioner Provincial Treasurer received this letter on December 2, 2022, via email.[5]

Petitioner Provincial Treasurer replied in a letter, dated December 5, 2022 and received by respondent on December 7, 2022. After explaining that her office belatedly received respondent's June 14, 2022 letter, petitioner Provincial Treasurer requested proof of (1) the engagement of Atty. Miguel L. Ponce, Jr., the letter's signatory, with MR Holdings; (2) MR Holdings' relationship with Marcopper; and (3) the claim that respondent is, indeed, a party in interest regarding the auction before they could release any copies of the Certificates of Sale, considering that the relevant tax declarations bore the name of Marcopper, not that of respondent.[6]

Rather than continue to ask for copies of the Certificates of Sale, and rather than provide the requested proof, respondent sent another letter to petitioner Provincial Treasurer, dated January 12, 2023, this time asking for information that respondent needed to redeem some of the subject properties pursuant to *Section 261 of RA No. 7160* while continuing to stake their claim on said properties via reference to *Bajar*.[7]

Petitioner Provincial Treasurer replied on January 20, 2023, simply reiterating her request that respondent provide proof, even suggesting the submission of a Special Power of Attorney, Board Resolution, or Board Authority.[8]

Respondent once again ignored the requests, instead sending 2nd, 3rd, and 4th notices to petitioner Provincial Treasurer of its redemption of the subject properties, dated January 25, 26, and 27, 2026 respectively. Petitioner Provincial Treasurer apparently did not reply to these.[9]

Respondent then sent a letter, dated May 22, 2023, to petitioner Provincial Treasurer, informing the latter that it would proceed with the consignment of the subject properties.[10]

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5 RTC Petition, pp. 12-13, *id.* at 236-237.
6 RTC Petition, p. 13, *id.* at 237.
7 RTC Petition, p. 25, *id.* at 249.
8 RTC Petition, pp. 25-26, *id.* at 249-250.
9 RTC Petition, pp. 26-34, *id.* at 250-258.
10 RTC Petition, Exhibit "JJ", *id.* at 495.

Still standing her ground, petitioner Provincial Treasurer replied via a May 26, 2023 letter, observing that Atty. Ponce had still not provided any proof of his authority to represent respondent, despite repeated requests, and that her office still lacks any proof of the subject properties' transfer to respondent's name.[11]

Thus, on June 8, 2023, respondent filed a Petition before the RTC ("RTC Petition").[12] It prayed that the RTC render judgment declaring the Notice of Auction, the Auction itself, and the relevant Certificates of Sale, as well as the related Notice of Property Tax Delinquency and Warrants of Levy, be declared null and void and be set aside, *or, in the alternative*, that petitioners be directed to provide respondent with the required information for the redemption of the subject properties, as well as to accept the redemption amount.[13] The Petition was originally raffled to RTC Branch 94.

What followed was described by the RTC in the assailed Decision as "numerous pleadings filed [with], and several hearings conducted before" RTC Branch 94,[14] which included, among others, three separate motions to expunge[15] and a motion to dismiss based on the claim that MR Holdings had paid an insufficient amount of filing fees, considering that the case was an action involving real property.[16] This culminated in MR Holdings' filing of an Urgent Motion for Inhibition on November 24, 2023[17] and a Supplemental Motion for Inhibition on December 7, 2023.[18] There, MR Holdings accused Presiding Judge Hon. Antonina M. Calderon-Magturo of giving too much procedural leeway to the opposing party and even implying that the RTC of Marinduque was under the control of the Government of Marinduque, resulting in biases. The second of these motions, however, was unnecessary: in an Order, issued on December 4, 2023,[19] Presiding Judge Hon. Antonina M. Calderon-Magturo voluntarily inhibited herself from hearing and trying the case, denying the claims of bias against her but saying that "it is vividly clear that the Plaintiff and their counsel already had tainted their minds with the perceived bias and partiality of the undersigned," rendering it "meaningless" for her to continue hearing the case.

The case was consequently transferred to RTC Branch 38, still a branch of the RTC of Marinduque, with Presiding Judge Emmanuel R. Recalde taking cognizance of the case in an Order, dated April 12, 2024.[20] Despite the previous imputations of the *whole* Marinduque RTC being under the control of the Government of Marinduque, MR Holdings' counsel

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11 RTC Petition, Exhibit "KK", *id.* at 496.
12 *Id.* at 225-272.
13 RTC Petition, p. 48, *id.* at 272.
14 Decision, dated January 10, 2025, p. 3, *id.* at 109.
15 RTC Records Vol. 3, pp. 1381-1388, 1462-1481, 1512-1526.
16 *Id.* at 1364-1372.
17 *Id.* at 1527-1537.
18 *Id.* at 1549-1552.
19 *Id.* at 1546-1548.
20 *Id.* at 1572-1574.

apparently later manifested that "he [believed] in the impartiality of the court, and that he was merely airing his [grievances with] the previous court,"[21] so RTC Branch 38 found it proper to take on the case.

A Pre-Trial Conference was held on October 11, 2024.[22] With both parties choosing to forego the presentation of any witnesses, the case was eventually submitted for decision on December 2, 2024.[23] Again, numerous pleadings were filed in the interim, with Marinduque even assailing the RTC's denial of its Motion to Dismiss, elevating it to the Court of Appeals via a Petition for Certiorari, docketed as CA-G.R. 185461 and still pending before said Court.[24] These are irrelevant to Our present purposes, however, and need not be recounted in detail here.

What is relevant to the present controversy is the assailed Decision, promulgated by the RTC on January 10, 2025,[25] which partially granted the Petition. While the RTC did *not* declare the Notice of Auction, the Auction itself, and the relevant Certificates of Sale, as well as the related Notice of Property Tax Delinquency and Warrants of Levy, as null and void, it instead granted MR Holdings' *alternative* prayer by ordering Marinduque to allow MR Holdings to exercise its right of redemption on the subject properties.

Neither party was satisfied with this outcome. Marinduque filed a Motion for Partial Reconsideration on January 31, 2025,[26] followed by the filing of MR Holdings' Motion for Partial Reconsideration on February 3, 2025.[27] The RTC denied both in a Joint Resolution, dated April 10, 2025.[28] Aggrieved, both Marinduque and MR Holdings filed Notices of Appeal with the RTC, on April 25, 2025[29] and April 30, 2025,[30] respectively.

Petitioners then filed the instant Petition for Review with this Court on May 13, 2025. Despite filing a Notice of Appeal, respondent never actually raised an appeal to this Court.

Its elevation to this Court did not, however, stop this case from continuing to be eventful. On May 28, 2025, this Court deemed the Petition for Review as not filed, in light of petitioners' failure to file an electronic copy of the same.[31] Aggrieved, petitioners filed a Motion for Reconsideration via licensed courier on July 7, 2025.[32] Respondent opposed

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[21] Order, dated April 12, 2024, p. 2, *id.* at 1573.
[22] Decision, dated January 10, 2025, p. 3, *Rollo* Vol. 1, p. 109.
[23] Decision, dated January 10, 2025, p. 6, *id.* at 112.
[24] Petition for Review, p. 10, *Rollo* Vol. 1, p. 14.
[25] RTC Records Vol. 9, pp. 4701-4719.
[26] *Id.* at 4720-4765.
[27] *Id.* at 4766-4814.
[28] *Id.* at 4930-4941.
[29] *Id.* at 4942-4945.
[30] *Id.* at 4985-4987.
[31] Minute Resolution, dated May 28, 2025, *Rollo* Vol. 2, p. 561.
[32] *Id.* at 591-601.

this via a Comment, filed on September 30, 2025,[33] arguing that, among other points, the instant Petition should be dismissed for forum shopping as petitioners filed both a Notice of Appeal (to raise a regular appeal before the Court of Tax Appeals) and a Petition for Review (to raise a regular appeal before the Court of Tax Appeals). Wishing to have the last word, petitioners then filed a Motion for Leave to Admit the Attached Reply, with a Reply to respondent's Comment, via licensed courier on October 29, 2025.[34]

These issues were eventually resolved by the Court through a Resolution, dated November 19, 2025,[35] where We simply granted the Motion, admitted the Petition, and ordered respondent to file its Comment to the same.

Respondent filed an Answer on December 19, 2025.[36] The Court then issued a Minute Resolution on February 11, 2026,[37] submitting this case for decision.

Hence, this Decision.

The Assigned Errors

Petitioners hold that the RTC erred in allowing respondent to exercise its supposed right to redeem the subject properties.

Arguments of the Parties

Petitioner raises the following contentions:

(1) The RTC's ruling contradicts the constitutional prohibition against foreign ownership of local land, as respondent is a foreign corporation and allowing it to redeem the subject properties would result in its ownership of local land;[38]

(2) Respondent failed to sufficiently prove its legal interest, as either owner or assignee, over the subject properties as (i) its foreign status bars it from such ownership; (ii) *Bajar* neither grants respondent with the legal personality to assail the tax delinquency sale nor proves the assignment of the specific properties to respondent; and

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33 *Id.* at 617-623.
34 *Id.* at 643-646.
35 *Id.* at 703-704.
36 *Id.* at 706-792.
37 *Id.* at 862.
38 Petition for Review, pp. 15-22, *Rollo* Vol. 1, pp. 19-26.

(iii) the Deed of Assignment submitted by respondent contains only two pages and lacks the necessary attachments to truly prove respondent's claims;[39]

(3) Even if respondent were entitled to the redemption sought, it is already barred from such by prescription;[40] and

(4) Respondent's supposed right of redemption is also barred by laches.[41]

Respondent, meanwhile, insists on the following:

(1) The Petition is procedurally defective, lacking (i) verification; (ii) certification against forum shopping; (iii) allegations showing the jurisdiction of this Court; and (iv) an attached copy of the assailed Decision;[42]

(2) Respondent has legal interest over the subject properties, which were transferred to it by the Deed of Assignment, found valid by the Supreme Court, from Marcopper, which no longer asserts ownership rights over said properties;[43]

(3) Respondent properly paid the Real Property Tax ("RPT") on the subject properties;[44]

(4) Petitioners accepted the aforementioned payments;[45]

(5) Respondent consistently communicated with the relevant municipal treasurers, contrary to petitioners' claim regarding the lack of proper representation and address;[46]

(6) Evidence shows that respondent has no tax liabilities related to the subject properties;[47]

(7) Penalty interest on tax delinquency, if any exists, was already covered by payments made by Marcopper;[48]

(8) Mobile equipment is not subject to RPT;[49]

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39 Petition for Review, pp. 22-26, *id.* at 26-30.
40 Petition for Review, pp. 27-31, *id.* at 31-35.
41 Petition for Review, pp. 31-36, *id.* at 35-40.
42 Answer, pp. 8-9, *id.* at 713-714.
43 Answer, pp. 9-15, *id.* at 714-720.
44 Answer, pp. 15-22, *id.* at 720-727.
45 Answer, pp. 22-24, *id.* at 727-729.
46 Answer, pp. 24-33, *id.* at 729-738.
47 Answer, pp. 34-36, *id.* at 739-741.
48 Answer, pp. 36-41, *id.* at 741-746.

(9) Petitioners never notified respondent of the RPT delinquency or the auction proceedings;[50]

(10) Respondent consistently exercised its rights connected to the subject properties;[51]

(11) Not even Marcopper, let alone respondent, was served with valid notices of the assessments;[52] and

(12) At any rate, respondent is not barred by latches.[53]

The Ruling of the Court

An Answer to a Petition for Review is not the appropriate venue to assail the RTC's ruling

Before delving into the Petition itself, the Court notes that respondent's Answer includes prayers regarding the alleged tax delinquencies and the auction of the subject properties. In particular, it prays that this Court declare the issuances related to the tax delinquencies null and void and exempt the subject properties from any auction sale. Indeed, arguments (2), (3), (4), (5), (6), (7), (8), (9), and (11), as listed above, all focus on the purported invalidity of the assessed tax delinquencies and/or the auction of the subject properties. Only arguments (1), (10), and (12) actually deal with respondent's right to redeem said properties, *i.e. the actual issue in this case as raised in the Petition for Review.* In effect, respondent is praying that this Court overturn the part of the RTC's ruling which affirmed the validity of the auction.

This is procedurally unsound. If respondent was dissatisfied with the RTC ruling, then it should have timely and properly filed its own appeal before this Court. Having failed to do such, the RTC's finding that the auction has become final and executory is no longer modifiable by this Court.

We are not unaware that respondent also filed a Notice of Appeal with the RTC. However, as observed above, it did *not* file a Petition for Review. Under *Section 11 of Republic Act No. 1125, as amended* ("*CTA Law*"), appeals to this Court from the RTC follow a procedure analogous to that described in *Rule 42 of the Rules of Court*. Both said rule and *Rule 8, Section 3 of the Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"),

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49 Answer, pp. 41-43, *id.* at 746-748.
50 Answer, pp. 43-53, *id.* at 748-758.
51 Answer, pp. 53-75, *id.* at 758-780.
52 Answer, pp. 75-84, pp. 780-789.
53 Answer, pp. 84-85, pp. 789-790.

require an aggrieved party to file a *petition for review* in order to raise an appeal. Neither rule provides for filing a notice of appeal, much less frame such mode of appeal as sufficient to validly assail an adverse ruling.

We therefore cannot countenance respondent's prayers regarding the tax delinquencies and the auction. The RTC's ruling was left unquestioned and thus attained finality. The Court cannot allow respondent to surreptitiously sneak a lost appeal into this case.

That said, neither can We entertain the present Petition for Review.

This Court has jurisdiction over the rulings of the RTC, but only when tax issues are involved

The Court of Tax Appeals ("CTA") is a specialized court with the authority to rule only on very specific kinds of cases. *Section 7(a)(3) of the CTA Law* describes Our jurisdiction over RTC rulings thus:

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

The above gives this Court jurisdiction over appeals from the rulings of the RTC in "local tax cases." The question of what actually constitutes a "local tax case," however, is not as simple as it may first appear. In *Smart Communications, Inc. v. Municipality of Malvar*,[54] the Supreme Court found that fees imposed by a municipality on certain structures were regulatory in nature, not revenue-raising, and were consequently not taxes. Hence, a case brought before the RTC involving such fees was *not* under the jurisdiction of the CTA.

This has served as consistent guidance for the CTA. For example, in *National Grid Corporation of the Philippines v. Municipality of Bayombong*,[55] the CTA *En Banc* dismissed a case as it involved Mayor's Permit Fees imposed by the municipality, which the Court *En Banc* found to be fees rather than taxes. Similarly, in *Dole Philippines, Inc.–Stanfilco Division v. The Sangguniang Panlungsod of the City of Davao*,[56] the Court *En Banc* affirmed the Court's First Division in dismissing a case for also involving fees rather than taxes.

[54] G.R. No. 204429, February 18, 2014.
[55] CTA EB Case No. 2795, October 10, 2024.
[56] CTA EB Case No. 2722, December 1, 2023.

The issue arose in a complicated form in *Taguig v. Serendra Condominium Corporation* ("*Serendra*").[57] In that case, the taxpayer filed a claim for refund for Local Business Tax ("LBT"), Environmental Impact Fee ("EIF"), and Business Plate/Sticker Fees ("BPF") before the RTC. The case was eventually elevated to the CTA. Acting through one of its Divisions, the CTA ordered Taguig to refund specific amounts of LBT, EIF, and BPF to the taxpayer.

However, this ruling was partially reversed by the Court *En Banc*. There was no controversy around the status of the LBT, which is a form of tax. However, the Court *En Banc* found that the Court in Division should have *partially dismissed* the Petition before it as EIF and BPF are fees not taxes. In other words, despite the refund claim emanating from a *single* case before the RTC, despite the case involving what was indisputably a tax, the CTA had jurisdiction on only *part* of the case: the part involving LBT. It did *not*, however, have jurisdiction on the *other parts* of the case, those involving EIF and BPF.

Following *Serendra*, then, even when a case partially involves a tax issue, it may not *completely* be a "local tax case," and this Court cannot exercise jurisdiction over the parts of the case that do not involve tax issues.

The nature of a case is determined by the material averments raised and the character of the reliefs sought

In determining if a given issue in a case is a tax issue, the Decision in *Ignacio v. Quezon City*[58] ("*Ignacio*") is illuminating. The case involves facts similar, though not quite identical, to the ones here. There, the taxpayer found that a real property that she co-owned had been sold at a public auction held due to alleged tax delinquencies. She then filed a complaint with the RTC, which was later elevated to the Court of Appeals ("CA"). When the case was brought before the Supreme Court, Quezon City held that she should have filed a Petition with the CTA and not the CA, as the case involved a public auction arising from tax delinquencies.

The Supreme Court disagreed. Emphasizing that "jurisdiction is conferred by law and determined from the nature of [the] action pleaded," it found that the case before it was "essentially one for recovery of ownership and possession of the property, with damages, which is not anchored on a tax issue, but on due process considerations." Ignacio had prayed for the annulment of a Warrant and a Notice of Levy and even asked to be allowed to belatedly pay the real estate taxes for the periods covered by the Statement of Delinquency, excluding interest and penalties, which might

57 CTA EB Case No. 2404, January 30, 2023.
58 G.R. No. 221620, September 11, 2017.

seem like tax issues. Despite this, the Supreme Court found that the case primarily involved questions of due process around Quezon City's failure to properly notify Ignacio of the tax delinquencies and the auction, repeatedly sending notices to the wrong address even after she had filed an action against them involving a different property. Thus, while real estate tax was involved, the *actual issues to be resolved by the appellate court* were not tax issues in nature. The case was thus under the jurisdiction of the CA, not that of the CTA.

Like *Serendra*, *Ignacio* tells Us that even a case that involves local taxes is not necessarily a "local tax case" under the jurisdiction of the CTA. The Court must inquire into the facts, issues, arguments, and prayers brought before to determine whether or not a case is actually a *tax* case.

The present case revolves around the right of redemption and is, as such, not a local tax case

Applying the foregoing discussions to the case at bar, the Petition filed before Us is not a local tax case under Our jurisdiction.

The assailed Decision appealed to Us ordered petitioners to "allow [herein respondent] MR Holdings to exercise its right of redemption" on the subject properties.[59] Petitioners pray that this Court overturn that specific part of the RTC ruling.[60] They support their prayers by invoking the constitutional prohibition on foreign ownership of local land, respondent's alleged failure to prove its legal interest over the subject properties, the alleged prescription of respondent's right of redemption, and the bar by laches against the exercise of such right of redemption.

In other words, the ruling questioned, the reliefs sought, and the arguments raised do not involve a tax issue.

Indeed, excluding quotations, the word "tax" seems to appear a scant 11 times throughout petitioner's arguments: once on page 27, thrice on page 29, thrice on page 30, once on page 34, and thrice on page 35. Of those 11, all but 4 appear in the phrase "tax delinquency sale", and always in reference to the properties sold during said sale and respondent's alleged right to redeem such. The one instance of the word "tax" on page 30 that does not come in the phrase "tax delinquency sale" instead appears in the phrase "prescriptive period to redeem tax delinquent properties" and is thus used in a discussion primarily about the procedural aspects of the right to redemption. Finally, the three appearances of the word "tax" on page 35 are all from the phrase "tax declarations," used in the context of respondent's

[59] Decision, dated January 10, 2025, p. 19, *Rollo* Vol. 1, p. 125.
[60] Petition for Review, p. 36, *id.* at 40.

alleged failure to transfer ownership of the subject properties under its name in the tax declarations.

In short, even when the word "tax" appears in petitioners' arguments, it is always in a discussion not actually covering tax issues.

Petitioners also focus only on respondent's right of redemption elsewhere in their Petition. When describing the supposed error of the RTC, petitioners claimed that the court *a quo* "erroneously ruled to allow Respondent MR Holdings... to exercise its alleged right of redemption over the Subject Properties."[61] Thus, as per petitioners themselves, the error they wish to reverse is not one regarding a tax issue.

Similar to *Ignacio*, then, the case before Us essentially involves disputed ownership and possession of real properties and the right to redeem the same, none of which are tax issues. The case consequently falls outside of Our jurisdiction.

To be clear, *Ignacio*'s facts are not identical with those of this case. Taxpayer Ignacio actually wanted *to be allowed to pay the delinquency taxes against her*, albeit belatedly and without penalties or interest. By contrast, MR Holdings denied any existing tax liabilities connected with the subject properties, claiming to have consistently paid these. One could defensibly argue that that part of the case involved a bona fide tax issue.

However, those arguments were raised against the validity of the tax delinquency issuances and subsequent auction, issues which *were not raised in the present Petition*. There are thus *no tax issues* to be resolved by the appellate court reviewing the ruling of the RTC. This case should have been brought before the CA.

Neither is it material that respondent invoked its alleged right to redemption by citing *Section 261 of the Local Government Code of 1991*, which falls under said law's sixth chapter, covering the "Collection of Real Property Tax." The same is true of *Ignacio*, which, to reiterate, also involves issues stemming from alleged delinquency taxes involving real property. Despite this, the Supreme Court did not consider it to be a local tax case and affirmed the CA's jurisdiction over it.

The foregoing discussions leave this Court with only one course of action: to dismiss the instant Petition for Review.

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61 Petition for Review, p. 3, *id.* at 7.

It cannot be emphasized enough that the CTA is a court of special jurisdiction. We can only rule on cases over which We have clear jurisdiction. Indeed, to rule on issues not under Our jurisdiction would be to infringe upon the jurisdiction of other fora, such as the CA. And, as reiterated in *Ignacio*, jurisdiction is conferred by law—it cannot be granted by convenience, a desire for expediency, or even the consent of the parties and the Court. For these reasons, We cannot act on a case over which We have no jurisdiction.

ACCORDINGLY, the *Petition for Review*, filed on May 13, 2025, is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

I CONCUR:

CORAZON G. FERRER-FLORES
Associate Justice

A T T E S T A T I O N

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.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice
Chairperson

C E R T I F I C A T I O N

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.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice