REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

ILOCOS NORTE WATER DISTRICT, represented by its General Manager JOHN M. TEODORO,
Petitioner,

CTA CASE NO. 9347

- versus -

EDUARDO L. PAGULAYAN, JR., in his capacity as the OIC-Asst. Regional Director of the Bureau of Internal Revenue of Region 1, and MS. LUZVIMINDA M. BUDUAN, in her capacity as the Branch Head of the Development Bank of the Philippines-Laoag City Branch,
Respondents.

Members:

BAUTISTA, *Chairperson*
FABON-VICTORINO, *and*
RINGPIS-LIBAN, *JJ.*

Promulgated:

AUG 08 2017
10:04 a.m.

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RESOLUTION

Fabon-Victorino, J.:

Before the Court are the following incidents:

1. Prayer for issuance of Temporary Restraining Order/Status Quo Ante Order, incorporated in the Petition for Certiorari dated May 11, 2016;

2. Motion to Dismiss, incorporated in the Comment dated July 4, 2016 filed by respondent Bureau of Internal Revenue (BIR); and

3. Urgent Motion to Reset Pre-Trial Conference (Set on 06 June 2017) dated June 2, 2017, filed by respondent Eduardo L. Pagulayan, Jr.

Petitioner Ilocos Norte Water District (INWD), represented by its General Manager John M. Teodoro, is a government-owned and controlled corporation that operates various water systems for the City of Laoag and the towns of Vintar, Currimao, Pinili, Solsona, Piddig, Bacarra, Badoc, Pasuquin, and Paoay, all in the Province of Ilocos Norte. Its principal office is located at Ermita Hill, Barangay 22, Laoag City.

On the other hand, respondent Eduardo L. Pagulayan, Jr. is sued in his official capacity as the OIC-Asst. Regional Director Region 1 of the Bureau of Internal Revenue (BIR), with business address at Revenue Region No. 1, Calasiao, Pangasinan. The other respondent, Luzviminda M. Buduan, is the Branch Head of the Development Bank of the Philippines (DBP) Laoag Branch, with business address at Juan Luna Street, Barangay 10, Laoag City.[1]

In its Petition for Certiorari filed on May 12, 2016 under Rule 65 of the Rules of Court, petitioner alleges the following:

It was assessed deficiency taxes, including increments, for the taxable years 2000, 2001 and 2002 in the aggregate amount of P30,448,299.33, as follows:

Income Tax	P19,408,720.55
Franchise Tax	10,058,892.44
Expanded Withholding Tax	980,686.34
Total	P30,448,299.33

It paid the deficiency Expanded Withholding Tax (EWT) except the compromise penalty of P44,000.00 in 2012 and 2013;

[1] The Parties, Petition For Certiorari dated May 11, 2016, docket pp. 14-15.

On April 15, 2013, petitioner filed with the BIR an application for condonation of its tax liabilities for the years 1996 to 2009, which to date is still unresolved;

On July 7, 2014, the BIR issued a Notice of Levy against petitioner's real properties addressed to the Assessor of Laoag City. Another Notice of Levy was issued to the Registrar of Deeds of Laoag City on September 30, 2014;

On December 2, 2014, the BIR issued Warrants of Garnishment (WG) to Land Bank of the Philippines (LBP)-Laoag Branch and to Development Bank of the Philippines (DBP)-Laoag Branch, garnishing the accounts of petitioner in the said banks;

On December 22, 2014, petitioner applied for a compromise settlement and remitted P4,270,030.69 to BIR Revenue District No. 1, Laoag City. The said application was however denied through a Notice of Denial dated January 28, 2016.

On April 7, 2016, petitioner moved for the reconsideration of the aforementioned Notice of Denial;

On May 5, 2016, petitioner was informed by DBP-Laoag that it received from the BIR a Notice to Debit to garnish from its accounts the amount of P29,511,612.99 to satisfy its delinquent tax liabilities.[2]

On May 12, 2016, petitioner filed the instant Petition for Certiorari under Rule 65 of the Rules of Court praying for issuance of a Temporary Restraining Order(TRO)/Status Quo Ante Order to enjoin the BIR and DBP-Laoag Branch from implementing the WG to effect collection of its tax liabilities, and that a Preliminary Injunction be subsequently issued and made permanent after trial on the merits. Petitioner also prays to declare it exempt from paying the assessed tax liabilities and that its tax liabilities for the years 1996 to

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[2] Statement of Facts, Petition For Certiorari dated May 11, 2016, docket pp.15-17.

2009 be deemed condoned in accordance with Republic Act No. 10026.

Petitioner claims that as a public utility, it needs all existing funds for its programs and projects in furtherance of its responsibility to provide the people of Ilocos Norte their needed supply of water. The garnishment of the amount of P29,511,612.99 will adversely affect its operation and projects to the prejudice of the people of Ilocos Norte.

In support of its prayer for issuance of a TRO, petitioner presented its Division Manager/Finance Department Manager, **Mila D. Alonzo,**[3] who testified that the instant case was filed to enjoin the BIR from enforcing collection of petitioner's deficiency taxes for the years 2000 to 2002 given that petitioner has a pending application for condonation of its deficiency taxes as shown in the letter-request for condonation dated April 25, 2013 filed pursuant to Republic Act (R.A.) No. 10026, otherwise known as An Act Granting Income Tax Exemption to Local Water Districts by Amending Section 27(C) of the National Internal Revenue Code (NIRC) of 1997, and Section 289-A of the same Code, which took effect on March 11, 2010.

On July 7, 2014, or while petitioner's application for condonation of tax liabilities was still pending, the BIR issued to the Registrar of Deeds of Laoag a Notice of Levy on Real Property. Another Notice of Levy was issued to the City Assessor of Laoag on September 30, 2014. On December 4, 2014, WG addressed to the LBP-Laoag and DBP-Laoag were issued against any existing accounts of petitioner to satisfy its deficiency taxes in the total amount of P29,511,612.99.

On December 22, 2014, petitioner applied for compromise settlement of its tax liabilities with the BIR.

On April 13, 2012, petitioner paid its EWT liability in the amount of P518,376.44, plus interest. On September 9, 2013, it again paid EWT in the amounts of P131,689.16 and

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[3] Minutes of hearing dated July 5, 2016, docket p. 184; Judicial Affidavit dated June 24, 2016, docket pp. 113-128.

P286,620.74. It also paid the amount of P4,270,030.69, representing 40% of its deficiency taxes for the years 2000 to 2002 receipt of which was acknowledged by BIR Regional Director Arnel SD. Guballa in the Letter dated January 5, 2015.

The witness confirmed that petitioner's application for compromise was denied through the Notice of Denial dated January 28, 2016. Petitioner's request for abatement of interest on its deficiency EWT was also denied as indicated in the Notice of Denial dated January 19, 2016. On April 7, 2016, petitioner moved for reconsideration of the denial of its applications for compromise and for abatement.

On June 10, 2016, DBP-Laoag debited the amount of P29,467,612.99 from the three accounts of petitioner with the said bank. While such debiting would not make a dent on petitioner's sufficiently funded 2016 operation, it would adversely affect its 2017 operation.

The witness also pointed out that the amount garnished from petitioner's accounts with DBP was more than its tax liabilities since petitioner's payment equivalent to 40% of the deficiency taxes for the years 2000 to 2002 had not been deducted from the original assessed amount of P29,467,612.99.

Significantly, the witness admitted that the WG had already been implemented and that the garnished amount of P29,511,612.99 taken from petitioner's three (3) accounts with DBP-Laoag on June 10, 2016 had already been released to the BIR, thus, there is no more act to be enjoined or prevented. She also stressed that petitioner's application for condonation is still pending despite petitioner's submission of all the required documents. In any event, she is aware that mere filing of an application for condonation of tax liabilities will not automatically qualify petitioner for such relief.

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In the Comment dated July 4, 2016[4], respondent BIR assails the jurisdiction of the Court over the instant Petition for Certiorari filed under Rule 65 of the Rules of Court, as amended. Respondent BIR particularly cited Section 7 of Republic Act (RA) No. 1125, as amended, which defines the jurisdiction of the Court, and authority to take cognizance of cases filed under Rule 65 is not included therein. Without jurisdiction over the main action, the Court is likewise deprived of competence to grant the ancillary relief of TRO.

Even assuming that the Court has jurisdiction, per Section 218 of the NIRC, the Court has no authority to grant an injunction to restrain collection of tax.

Moreover, petitioner failed to establish any actual or imminent grave or irreparable injury, or the violation of a clear right which ought to be protected, to warrant the issuance of a TRO and/or writ of preliminary injunction. On the contrary, it is the Government that stands to suffer damages if collection of taxes, the lifeblood of the government, is enjoined. Urgency to warrant the issuance of the TRO is as well wanting. In fact, petitioner even moved for a resetting of the hearing on this incident on June 6, 2016, due to its counsel's failure to prepare the required judicial affidavit of its intended witness.

Besides, petitioner has the remedy of refund under Section 229 of the NIRC, as amended, if the subject collection of taxes is found illegal.

In its Reply[5], petitioner invokes Revenue Memorandum Order (RMO) No. 42-2010[6] addressed to all internal revenue officers wherein the BIR allegedly acknowledged the authority of the CTA to issue a TRO, a position diametrically opposed to the BIR's assertion that the CTA has no authority to enjoin it from collecting the alleged tax liabilities.

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[4] See Comment dated July 4, 2016, docket pp. 210-216.
[5] See Reply With Motion To Expunge dated July 22, 2016, docket pp. 253-255.
[6] SUBJECT: Prohibition on the issuance of temporary restraining orders on the collection of taxes against the Bureau of Internal Revenue by Courts other than the Court of Tax Appeals, the issuance of warrants of distraint and garnishment, and/or levy on final decisions of the Bureau of Internal Revenue on disputed assessments, cases filed before the Court of Tax Appeals, and the sale of property distrained and garnished.

Although petitioner admits that its prayer for TRO may have been rendered moot with the garnishment of the amount of P29,511,612.99 from its accounts with DBP Laoag Branch to satisfy in full its tax liabilities, nevertheless, the issuance of a Status Quo Ante Order is still in order since the Court has authority to suspend collection of taxes under Rule 10 of the Revised Rules of the CTA. Such Order is warranted given that the propriety of the subject deficiency taxes, and consequently the right of the BIR to collect, are still pending determination.

Meanwhile, in the motion to dismiss incorporated in its Comment dated July 4, 2016, respondent BIR maintains that the Court has no jurisdiction over the instant Petition for Certiorari filed under Rule 65 of the Rules of Court as this is not in the enumeration of cases over which the Court has competence. Jurisdiction is conferred by law and absent such law vesting jurisdiction to this Court over petitions for certiorari under Rule 65 of the Rules of Court, the present case should be dismissed, says respondent BIR.

While respondent BIR admits that per jurisprudence, the Court has the authority to determine whether grave abuse of discretion amounting to lack or excess of jurisdiction has been committed by a party, however, the tenet covers only orders or rulings of the Regional Trial Court (RTC) and not of a quasi-judicial body such as the BIR.

On petitioner's prayer for the Court to determine whether the compromise settlement of tax liabilities it offered is acceptable to the State, suffice it to say that under Section 204 of the NIRC, the authority of the Commissioner of Internal Revenue (CIR) to compromise, abate, and refund or credit taxes is subject to the oversight authority of Congress, and not to judicial review by the Court. The acceptance or non-acceptance of the offer of compromise is a mere accommodation extended by the State to a taxpayer which cannot be judicially enforced. Further, a party cannot be forced to enter into a compromise for it is a voluntary act.

And since the offer of compromise is not subject to judicial review, this Petition for Certiorari lacks cause of action, hence, dismissible in the light of Section 1, Rule 16 of the Rules of Court.

In its Reply[7], petitioner insists that the Constitution itself vested upon this Court the authority to determine grave abuse of discretion amounting to lack or excess of jurisdiction committed by government agencies.

To dispel any misconception that it is seeking judicial sanction to compel respondent BIR to approve its application for compromise settlement, petitioner volunteers that the issue in the present case is grave abuse of discretion committed by respondent BIR in the issuance of the subject Notices of Levy and WG pending approval of its application for condonation of tax liabilities, the issuance of a Notice to Debit its bank accounts while its motion for reconsideration of the denial of its offer of compromise settlement was still pending resolution, and finally, the garnishment of the whole amount of P29,467,612.99 from its accounts with DBP-Laoag to satisfy its tax liabilities without deducting its previous tax payment in the amount of P4,270,030.69.

The Ruling of the Court:

Petitioner prays for issuance of a TRO/Status Quo Ante Order to enjoin respondent BIR from implementing the WG dated December 2, 2014, and the DBP-Laoag from complying with the Notice to Debit by charging from petitioner's account the amount of P29,511,612.99 to satisfy its tax liabilities.

However, petitioner's own witness Mila D. Alonzo admitted that as early as June 10, 2016 or shortly after this Petition was filed, DBP-Laoag had already debited from petitioner's accounts and released to respondent BIR the total amount of P29,467,612.99 in compliance with the WG dated December 2, 2014 which the Bank received on December 4, 2014.[8] The witness even specified the specific

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[7] See Reply dated August 9, 2016, docket pp. 274-280.
[8] See Manifestation (in lieu of Answer to the Petition for Certiorari) dated June 30, 2016, docket pp. 222-227.

amounts debited from each of the three accounts of petitioner with DBP-Laoag.[9]

In other words, it is *fait accompli.* The act sought to be enjoined or prevented had already been done or accomplished. There is nothing more for the Court to prevent or enjoin, rendering the prayer for issuance of a TRO moot. Respondent BIR, via administrative summary collection proceedings had already received the garnished deposit in full satisfaction of the long delinquent and collectible account of petitioner who does not appear to have validly protested the assessment issued against it rendering the same final and demandable, a fact it admitted in one of its attached documents.

An order to suspend collection of taxes is as well unwarranted since the total amount of the alleged tax liabilities had already been fully satisfied with the release in favor of respondent BIR of the total amount of P29,467,612.99 debited from petitioner's three accounts with DBP-Laoag.

Thus, petitioner's quest for the issuance of TRO/Status Quo Ante Order must fail.

Significantly, it is fallacious, if not misleading for petitioner to state that its previous payment in the amount of P4,245,231.11 was not deducted from its total tax obligations which is in the amount of P30,448,299.33. Clearly indicated in the Notice of Denial dated January 28, 2016 that the amount P29,467,612.99 representing petitioner's tax liability is already net of P4,245,231.11 it previously paid and received by the BIR.

On respondent BIR's motion to dismiss on the ground that the Court has no jurisdiction over the present Petition for Certiorari as it is not among the cases over which this Court may exercise jurisdiction pursuant to Section 7 of R.A. No. 9282, suffice it to say that this issue is not novel and has long been settled by jurisprudence.

[9] See Judicial Affidavit dated June 24, 2016, docket pp. 120-121.

As early as the case of *The City of Manila, et al. vs. Hon. Grecia-Cuerdo, et al.*, [10] the Supreme Court, speaking through the Honorable Justice Diosdado Peralta, ruled that the CTA, by constitutional mandate, is vested with jurisdiction to issue writs of certiorari in cases filed under Rule 65 of the Rules of Court, the same power being necessary, if not indispensable, in aid of its appellate jurisdiction, thus:

> The foregoing notwithstanding, while there is no express grant of such power, with respect to the CTA, Section 1, Article VIII of the 1987 Constitution provides, nonetheless, that judicial power shall be vested in one Supreme Court and in such lower courts as may be established by law and that judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and **to determine whether or not there has been a grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government.**
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> On the strength of the above constitutional provisions, it can be fairly interpreted that **the power of the CTA includes that of determining whether or not there has been grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the RTC in issuing an interlocutory order in cases falling within the exclusive appellate jurisdiction of the tax court**. It, thus, follows that the CTA, by constitutional mandate, is vested with jurisdiction to issue writs of *certiorari* in these cases.
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> 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 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.
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> Based on the foregoing disquisitions, it can be reasonably concluded that the authority of the CTA to take

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[10] G.R. No. 175723, February 4, 2014.

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.[11]

The ruling was echoed in several subsequent cases fortifying the tenet that the CTA has jurisdiction over certiorari cases filed under Rule 65 of the Rules of Court. In one of these cases, the Supreme Court elaborated as follows:

> The foregoing notwithstanding, while there is no express grant of such power, with respect to the CTA, Section 1, Article VIII of the 1987 Constitution provides, nonetheless, that judicial power shall be vested in one Supreme Court and in such lower courts as may be established by law and that judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government.
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> On the strength of the above constitutional provisions, it can be fairly interpreted that the power of the CTA includes that of determining whether or not there has been grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the RTC in issuing an interlocutory order in cases falling within the exclusive appellate jurisdiction of the tax court. It, thus, follows that the CTA, by constitutional mandate, is vested with jurisdiction to issue writs of certiorari in these cases.
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> Evidently, City of Manila can be considered as a departure from Ursal in that in spite of there being no express grant in law, the CTA is deemed granted with powers of certiorari by implication. Moreover, City of Manila diametrically opposes British American Tobacco to

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[11] The City of Manila, et al. vs. Hon. Grecia-Cuerdo, et al., G.R. No. 175723, February 4, 2014.

> the effect that **it is now within the power of the CTA, through its power of certiorari, to rule on the validity of a particular administrative rule or regulation so long as it is within its appellate jurisdiction. Hence, it can now rule not only on the propriety of an assessment or tax treatment of a certain transaction, but also on the validity of the revenue regulation or revenue memorandum circular on which the said assessment is based.**[12] (emphasis ours)

Thus, even without express provision in law, the CTA is deemed granted with powers of certiorari by implication. The certiorari power of this Court, by virtue of the foregoing ruling, has been extended to include determination of the validity of administrative rules and regulations issued by the BIR as long as it is within this Court's appellate jurisdiction. The Supreme Court has spoken on the matter. As the final arbiter, the Supreme Court, by tradition and in our system of judicial administration, has the last word on what the law is.[13]

The foregoing disquisition notwithstanding, this Petition for Certiorari must still be dismissed as the obtaining circumstances as alleged in the Petition for Certiorari and as appearing in its attachments indicate that certiorari under Rule 65 is not the correct remedy, but appeal.

Perusal of the documents attached to Petition for Certiorari reveals that petitioner allowed the Final Assessment Notice (FAN) for income tax, franchise tax and expanded withholding tax for taxable years 2000, 2001 and 2002 in the total amount of P30,448,299.33 to become final and demandable by not filing a valid protest. The alleged ignorance of proper procedure to question the assessment is certainly not a valid ground to justify such failure.

On April 15, 2013, petitioner, instead of paying its delinquent and posted as collectible account, filed with the BIR a request for condonation of its tax liabilities for taxable years 1996 to 2009. By asking for condonation of its

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[12] The Philippine American Life and General Insurance Company vs. The Secretary of Finance and The Commissioner of Internal Revenue, G.R. No. 210987, November 24, 2014.
[13] Commissioner of Internal Revenue vs. Michel J. Lhuillier Pawnshop, Inc., G.R. No. 150947, July 15, 2003.

delinquent account, petitioner is deemed to have waived any objection to the subject assessment which in the first place can no longer be impugned as it is already final and demandable.

More than a year thereafter, or on July 7, 2014, the BIR commenced summary collection proceedings through the issuance of two (2) Notices of Levy against petitioner's real properties addressed to the Assessor and the Registrar of Registry of Deeds of Laoag City to satisfy the latter's tax liabilities, effectively denying petitioner's request for condonation of tax liabilities. This was followed by a WG issued on December 2, 2014 to DBP-Laoag Branch for the garnishment of petitioner's deposit in the said Bank.

Notwithstanding subsequent information from the DBP-Laoag Branch regarding its receipt of the WG and Notice to Debit, petitioner failed to seek judicial intervention to impugn the BIR's actions. Instead, petitioner applied for compromise settlement of its delinquent account and remitted to the BIR the amount of P4,270,030.69, allegedly representing 40% of its tax liability. By so doing, petitioner is again deemed to have admitted its tax liabilities and waived any objection against the subject assessment. Note that in the said application for compromise settlement, which the BIR denied on January 28, 2016, petitioner expressly admitted that despite receipt of the Final Assessment Notice (FAN), it did not take any action, such as the timely filing of a motion for reconsideration or a valid protest against the assessment with the BIR to secure its case.

Undeniably, petitioner had several opportunities to appeal before the Court the actions taken by the BIR, the last of which being the issuance of WG on December 2, 2014. However, it took petitioner more than a year to cry foul, not through the proper mode of appeal via a Petition for Review under Rule 42 of the Rules of the Court pursuant to Section 11 of the 2005 Revised Rules of Court of Tax Appeals, but through a Petition for Certiorari filed under Rule 65 of the Rules of Court filed on May 12, 2016.

Irrefragably, petitioner has lost the remedy of appeal which should have been filed within 30 days from receipt of the FAN. Regular appeal was still available when the Notice of Levy and WG were issued. But nay, petitioner allowed the remedy of appeal to vanish in thin air for unexplained reason.

The rule is that a petition for *certiorari* under Rule 65 is proper only if there is no appeal, or any plain speedy, and adequate remedy in the ordinary course of law.[14]

It is elementary that the special civil action of *certiorari* is not and cannot be a substitute for an appeal, where the latter remedy is available, as in this case. A special civil action under Rule 65 of the Rules of Court will not be a cure for failure to timely file a petition for review under Rule 42 of the Rules of Court. Rule 65 is an independent action that cannot be availed of as a substitute for the lost remedy of an ordinary appeal, including that under Rule 42, especially if such loss or lapse was occasioned by one's own neglect or error in the choice of remedies. The instant Petition for *Certiorari* may therefore already be dismissed, as under Rule 56, Section 5(f) of the Revised Rules of Court, a wrong or inappropriate mode of appeal, as in this case, merits an outright dismissal. [15]

Note that a writ of *certiorari* may be issued only for the correction of errors of jurisdiction or grave abuse of discretion amounting to lack or excess of jurisdiction. Such *cannot be used for any other purpose*, as its function is limited to keeping the inferior court within the bounds of its jurisdiction.[16] It cannot take the place of appeal.

The special civil action for *certiorari* is a remedy designed for the correction of errors of jurisdiction and not errors of judgment. The *raison d'etre* for the rule is when a

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[14] Jesus G. Crisologo and Nanette B. Crisologo vs. Jewm Agro-Industrial Corporation, G.R. No. 196894, March 03, 2014.
[15] Rebecca E. Badiola vs. Hon. Court of Appeals, The Office of the Ombudsman, and Lerma G. Abesamis, G.R. No. 170691, April 23, 2008.
[16] Alfredo Tagle vs. Equitable PCI Bank (Formerly Philippine Commercial International Bank) and The Honorable Herminia V. Pasamba, Acting Presiding Judge, Regional Trial Court-Branch 82, City of Malolos, Bulacan, G.R. No. 172299, April 22, 2008.

court exercises its jurisdiction, an error committed while so engaged does not deprive it of the jurisdiction being exercised when the error is committed. If it did, every error committed by a court would deprive it of its jurisdiction and every erroneous judgment would be a void judgment. In such a scenario, the administration of justice would not survive. Hence, where the issue or question involved affects the wisdom or legal soundness of the decision - not the jurisdiction of the court to render said decision - the same is beyond the province of a special civil action for *certiorari*.[17]

Finally, it is true that in accordance with the liberal spirit pervading the Rules of Court and in the interest of substantial justice, the Supreme Court has, before, treated a petition for *certiorari* as a petition for review on *certiorari*, particularly (1) if the petition for *certiorari* was filed within the reglementary period within which to file a petition for review on *certiorari*; (2) when errors of judgment are averred; and (3) when there is sufficient reason to justify the relaxation of the rules.[18] Verily, all the foregoing conditions are wanting in the present case.

WHEREFORE, petitioner's prayer for the issuance of Temporary Restraining Order/Status Quo Ante Order is hereby **DENIED**, for being **MOOT**.

Further, the Petition for Certiorari dated May 11, 2016 filed by petitioner Ilocos Norte Water District, is **DISMISSED,** for being an incorrect mode of appeal.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

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[17] Land Bank of the Philippines vs. The Hon. Court of Appeals, Mamerta B. Rodriguez, Sps. Armando and Zenaida Sta Ana, El Observatorio De Manila Incorporada, Sps. Wilfredo and Aurora Posadas, Reginald F. Francisco, Bienvenido L. Maceda, Sps. Hector and Matilde Mendoza and Eugenio V. Romillo, G.R. No. 129368, August 25, 2003.
[18] Alfredo Tagle vs. Equitable PCI Bank (Formerly Philippine Commercial International Bank) and The Honorable Herminia V. Pasamba, Acting Presiding Judge, Regional Trial Court-Branch 82, City of Malolos, Bulacan, G.R. No. 172299, April 22, 2008.

We Concur:

LOVELL R. BAUTISTA	MA. BELEN M. RINGPIS-LIBAN
Associate Justice	Associate Justice