REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION
****

DUTY FREE PHILIPPINES CORPORATION, Petitioner,	**CTA Case No. 9548**
	Members:
- versus -	**DEL ROSARIO,** *P.J.*, *Chairperson*, **UY,** and **MINDARO-GRULLA,** *JJ.*
BUREAU OF INTERNAL REVENUE, REPRESENTED BY COMMISSIONER CAESAR R. DULAY, Respondent.	***Promulgated:*** NOV 08 2019 ; 10:02am

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RESOLUTION

UY, *J.*:

For resolution is petitioner's **"MOTION FOR RECONSIDERATION"** filed on June 25, 2019, with respondent's **"OPPOSITION (re: Petitioner's Motion for Reconsideration dated 21 June 2019)"** filed on August 6, 2019, praying that the Court reverse and set aside its Decision dated May 30, 2019, the dispositive portion of which reads:

> "**WHEREFORE**, in light of the foregoing considerations, the instant *Petition for Review* is **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED**."

In the *Motion*, petitioner contends that this Court seriously erred in dismissing the *Petition* considering that it has jurisdiction over this case. Petitioner avers that this Court's reliance in the case of *Power Sector Assets and Liabilities Management Corporation vs.*

Commissioner of Internal Revenue[1] ("*PSALM* case") is misplaced, as it is clearly inapplicable here; that this Court has jurisdiction over the instant *Petition for Review*; and that this Court can still entertain this case since the same was filed before the Supreme Court promulgated the *PSALM* case.

On the other hand, respondent, in its *Opposition*, argues that this Court has no jurisdiction over the instant case, hence, the dismissal of the instant *Petition for Review* assailing the denial of petitioner's alleged claim for refund was proper.

THE COURT'S RULING

The instant *Motion for Reconsideration* lacks merit.

As already pointed out in the assailed Decision, both the contending parties herein are public entities under the Executive Branch of the Republic of the Philippines. This is an undisputed fact in this case. Thus, Sections 66, 67, and 68, Chapter 14, Book IV of Executive Order (EO) No. 292, otherwise known as the Administrative Code of 1987, and the doctrinal pronouncement of the Supreme Court in the *PSALM* case interpreting the said provisions, apply. Such being the case, the subject dispute or claim falls under the jurisdiction of the Secretary of Justice, and not of this Court.

We likewise do not agree with petitioner's contention that this Court can still entertain the instant case since the same was filed before the Supreme Court promulgated the *PSALM* case.

It must be emphasized that the High Court's interpretation of a statute constitutes part of the law as of the date it was originally passed since it merely establishes the contemporaneous legislative intent that the interpreted law carried into effect.[2]

Correspondingly, the interpretation made by the Supreme Court of the provisions of Presidential Decree No. 242 (now Sections 66, 67, and 68, Chapter 14, Book IV of EO No. 292) constitutes as part thereof as of the date of its enactment, not at the date when the *PSALM* case was promulgated.

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[1] G.R. No. 198146, August 8, 2017.
[2] *Victorias Milling Co., Inc. vs. Intermediate Appellate Court, et al.*, G.R. No. L-66880, 2 August 1991.

Thus, at the onset of the instant case, this Court no longer has jurisdiction to entertain the same.

WHEREFORE, premises considered, the instant *Motion for Reconsideration* is **DENIED** for lack of merit.

SO ORDERED.

ERLINDA P. UY
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice