REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

Special Third Division

SAN MIGUEL FOODS, INC.,
Petitioner,

-versus-

OFFICE OF THE CITY TREASURER, CITY OF DAVAO, represented by BELLA LINDA N. TANJILI, City Treasurer,
Respondent.

CTA AC NO. 249

Members:

Uy, *Chairperson*,
Ringpis-Liban, *and*
Modesto-San Pedro, *JJ*.

Promulgated:

OCT 12 2022
11:44 a.m.

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DECISION

RINGPIS-LIBAN, *J.*:

This is a *Petition for Review* filed by petitioner San Miguel Foods, Inc. (SMFI), posted on February 26, 2021, praying for the reversal of the Joint-Decision dated October 12, 2020,[1] and Order dated January 20, 2021,[2] both issued by the Regional Trial Court of Davao City – Branch (RTC-Branch) 17, in Civil Case Nos. R-DVO-18-01318-CV and R-DVO-18-02429-CV, the dispositive portions of which respectively read:

Joint-Decision dated October 11, 2020:

> "**WHEREFORE,** in the light of the foregoing, the Court rules IN FAVOR of respondent Office of the City Treasurer of Davao City and against petitioner San Miguel Foods, Inc.

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[1] Docket (CTA AC No. 249), pp. 26 to 37, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 179 to 190 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 170 to 181.

[2] Docket (CTA AC No. 249), p. 38, RTC Docket (Civil Case No. R-DVO-16-01273), p. 207 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), p. 198.

Accordingly, the Appeals in these two cases under Section 195 of Republic Act No. 7160 filed by petitioner San Miguel Foods, Inc., for lack of merit are hereby DISMISSED.

SO ORDERED."

Order dated January 20, 2021:

"Despite the arguments raised in the defendant's '**Motion for Reconsideration**' alleging the same issues which have been clarified and threshed-out by the Court in its Joint-Decision, the Court finds no cogent reason to alter, modify or set aside the assailed Joint - Decision dated October 12, 2020.

As such, the instant '**Motion for Reconsideration**' is hereby **DENIED**.

SO ORDERED."

Petitioner further prays that this Court: (1) cancel or annul the Orders of Payment dated November 2 and 3, 2017, December 4 and 5, 2017 and January 3 and 5, 2018, assessing it a permit fee to slaughter; and, (2) direct respondent City Treasurer to refund petitioner all payments made under protest for permit fee to slaughter covered by the six (6) tax orders of payment, in the total amount of ₱338,731.90, subject of the instant case.

THE PARTIES

Petitioner SMFI is a corporation organized and existing by virtue of Philippine laws, with principal place of business at the JMT Corporate Condominium, ADB Avenue, Ortigas Center, Pasig City. It has a branch office in Davao City located at the 3rd Floor, Alpha Bldg., Lanang Business Park, Lanang Davao City.[3]

Petitioner is engaged in poultry operations, livestock farming, processing and selling of meat products, manufacturing and marketing of feed products, selling and distribution of food products and franchising operations.[4]

In Davao City, petitioner operates two dressing plants – the Toril Dressing Plant and the Tugbok Dressing Plant, that separately paid the local business taxes due for 2017 and 2018 for the operation of processing plant for poultry products. In addition to the mayor's permit fee, petitioner also pays ante-mortem and post-mortem fees for the slaughter of animals, pursuant to

[3] Par. 9, petitioner's *Appeal* vis-à-vis Par. 5, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 5 and 58, respectively; Par. 9, petitioner's *Appeal* vis-à-vis Par. 5, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 6 and 54, respectively.

[4] Par. 11, petitioner's *Appeal* vis-à-vis Par. 6, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 5 and 59, respectively; Par. 11, petitioner's *Appeal* vis-à-vis Par. 6, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 6 and 55, respectively.

Section 367(d) of the Davao City Ordinance No. 158-05, otherwise known as *The 2005 Revenue Code of the City of Davao*, considering that in the course of its operations, live birds/poultry products are slaughtered in the dressing plants.[5]

On the other hand, respondent is the Office of the City Treasurer, City of Davao, represented by its City Treasurer, Bella Linda N. Tanjili. The Office of the City Treasurer is located at the Ground Floor of the Davao City Hall, City Hall Drive, Davao City.[6]

ANTECEDENTS (ADMINISTRATIVE LEVEL)

On November 2, 2017 and November 3, 2017, petitioner received orders of payment assessing permit fee to slaughter in the amount of ₱59,330.60 for the Tugbok Dressing Plant and ₱46,684.30 for the Toril Dressing Plant, both for October 2017. Then, on December 4, 2017 and December 5, 2017, petitioner again received orders of payment assessing permit fee to slaughter in the amount of ₱70,036.60 for the Tugbok Dressing Plant and ₱45,647.90 for the Toril Dressing Plant, all for November 2017, as follows:[7]

Dressing Plant	**Month**	**Amount**	**Date Received**
Tugbok Plant	October 2017	₱ 59,330.60	November 3, 2017
Toril Plant	October 2017	46,684.30	November 2, 2017
Tugbok Plant	November 2017	70,036.60	December 4, 2017
Toril Plant	November 2017	45,647.90	December 5, 2017
Total		**₱ 221,647.90**	

Afterwards, on January 3, 2018 and January 5, 2018, petitioner received another orders of payment assessing permit fee to slaughter in the amount of ₱72,325.40 for the Tugbok Dressing Plant and ₱44,707.10 for the Toril Dressing Plant, both for December 2017, as follows:[8]

Dressing Plant	**Amount**	**Date Received**
Tugbok Plant	₱ 72,325.40	January 3, 2018
Toril Plant	44,707.10	January 5, 2018
Total	**₱ 117,032.50**	

[5] Par. 12, petitioner's *Appeal* vis-à-vis Par. 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 5 and 59, respectively; Par. 12, petitioner's *Appeal* vis-à-vis Par. 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 6 and 55, respectively.

[6] Par. 10, petitioner's *Appeal* vis-à-vis Par. 5, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 5 and 58, respectively; Par. 10, petitioner's *Appeal* vis-à-vis Par. 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 6 and 54, respectively.

[7] Pars. 5 and 14, petitioner's *Appeal* vis-à-vis Pars. 5 and 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 4, 6 and 58, 59, respectively.

[8] Pars. 5 and 13, petitioner's *Appeal* vis-à-vis Pars. 5 and 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 5 to 7 and 54 to 55, respectively.

In its letters dated December 29, 2017[9] and March 2, 2018,[10] petitioner protested the assessment with the Office of the City Treasurer on the following grounds:

a. *The 2005 Revenue Code of the City of Davao* taxes only the slaughter of animals at slaughterhouses owned and operated by the City Government, not privately-owned facilities;

b. The Bureau of Local Government Finance (BLGF) of the Department of Finance has confirmed that petitioner is not liable for permit fee to slaughter;

c. Even assuming that the Davao City government has the authority to impose a permit fee to slaughter on privately-owned slaughterhouse, the assessment is still void, it being tantamount to double taxation proscribed by law; and,

d. Payment under protest is not required for local business taxes assessment before the protest may be acted upon.

On January 8, 2018[11] and March 6, 2018[12] petitioner received the letters dated January 3, 2018 and March 5, 2018, respectively, from respondent, stating that the City Treasurer refused to entertain the protest without payment of the assessed permit fee to slaughter.

Accordingly, on January 17, 2018, petitioner paid under protest the permit fee to slaughter for 2016, 2017 and 2018 in the total amount of ₱4,255,906.14, as the Business Bureau would not issue its permit for 2018, as follows:[13]

Dressing Plant	**Year**	**Amount**
Toril Plant	2017	₱ 733,665.32
Toril Plant	2016	1,049,355.87
Tugbok Plant	2017	1,148.848.64
Tugbok Plant	2016	1,324,036.31
Total		**₱ 4,255,906.14**

[9] Pars. 6 and 15, petitioner's *Appeal* vis-à-vis Pars. 5 and 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 4, 6 and 58, 59, respectively.
[10] Pars. 6 and 14, petitioner's *Appeal* vis-à-vis Pars. 5 and 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 5, 7 and 54 to 55, respectively.
[11] Pars. 6 and 16, petitioner's *Appeal* vis-à-vis Pars. 5 and 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 4, 6 and 58, 59, respectively.
[12] Pars. 6 and 15, petitioner's *Appeal* vis-à-vis Pars. 5 and 7, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 5, 7 and 54 to 55, respectively.
[13] Par. 7, petitioner's *Appeal* vis-à-vis Par. 5, respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 4 and 58, respectively; Par. 7, petitioner's *Appeal* vis-à-vis Par. 5 respondent's *Answer*, RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 5 and 54, respectively.

PROCEEDINGS BEFORE THE RTC – DAVAO CITY

Civil Case No. R-DVO-18-01318-CV

On March 27, 2018, petitioner filed an *Appeal* against respondent with the RTC-Branch 15, Davao City, docketed as Civil Case No. R-DVO-18-01318-CV, praying that the RTC: (1) cancel or annul the four (4) separate orders of payment dated November 2, 2017, November 3, 2017, December 4, 2017 and December 5, 2017, assessing the petitioner permit fee to slaughter in the total amount of ₱221,647.90; and (2) permanently enjoin the government of Davao City from implementing Section 367(a) of *The 2005 Revenue Code of the City of Davao*, simultaneously with Section 367(d) of the same Code, against petitioner and other privately-owned and operated slaughterhouses.[14]

In its Order dated April 18, 2018, RTC-Branch 115 ordered that the records of Civil Case No. R-DVO-18-01318-CV be forwarded to the Office of the Clerk of Court for re-raffling to a designated tax court, considering that appeal shows that the petitioner prays for remedies under the pertinent tax laws.[15]

The case was transferred to RTC-Branch 17, Davao City.

On June 18, 2018, respondent filed its *Answer*,[16] interposing the following affirmative defenses: (1) the imposition of permit fee to slaughter is not limited to the slaughter of animals at facilities operated by the City Government of Davao; (2) there is no double taxation in the imposition of both the "permit to slaughter fee" under Section 367 (a) and the ante-mortem and post-mortem fees" under Section 367 (d) of *The 2005 Revenue Code of the City of Davao*; (3) the opinion of the BLGF bears no weight in the case before the RTC-Branch 17; (4) a reading of the entire provisions of *The 2005 Revenue Code of the City of Davao* will show the local legislator's intent to impose permit fee to slaughter to all slaughterhouses whether it is public or private; and (5) while it is true that *The 2005 Revenue Code of the City of Davao* was recently superseded by City Ordinance No. 0291-17 or the *2017 Revenue Code of the City of Davao*, the improvement of the provisions relating to the imposition of permit fee to slaughter should not be treated as amendment so as to make it appear that private slaughterhouses are now included.

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[14] RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 2 to 24.
[15] RTC Docket (Civil Case No. R-DVO-18-01318-CV), p. 54.
[16] RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 58 to 69.

Petitioner moved for the consolidation of Civil Case No. R-DVO-18-01318-CV with Civil Case No. R-DVO-18-02429-CV, both pending before the RTC-Branch 17, pursuant to Rule 31 of the Rules of Civil Procedure.[17]

In the Order dated July 20, 2018,[18] RTC-Branch 17 granted the consolidation of Civil Case No. R-DVO-18-01318-CV and Civil Case No. R-DVO-18-02429-CV.

Civil Case No. R-DVO-18-02429-CV

Subsequently, another *Appeal* was filed by petitioner on May 31, 2018, with the RTC, docketed as Civil Case No. R-DVO-18-02429-CV, wherein it prayed that the RTC: (1) cancel or annul two (2) separate Orders of Payment dated January 3 and 5, 2018, assessing the petitioner permit fee to slaughter in the total amount of ₱117,032.50; and (2) permanently enjoin the government of Davao City from implementing Section 367(a) of *The 2005 Revenue Code of the City of Davao*, simultaneously with Section 367(d) of the same Code, against petitioner and other privately-owned and operated slaughterhouses.[19]

The case was raffled to RTC-Branch 17, Davao City.

On July 3, 2018, respondent filed its *Answer*,[20] interposing the following affirmative defenses: (1) the imposition of permit fee to slaughter is not limited to the slaughter of animals at facilities operated by the City Government of Davao; (2) there is no double taxation in the imposition of both the "permit to slaughter fee" under Section 367(a) and the ante-mortem and post-mortem fees" under Section 367(d) of *The 2005 Revenue Code of the City of Davao*; (3) the opinion of the BLGF bears no weight in the case; (4) a reading of the entire provisions of the *The 2005 Revenue Code of the City of Davao* will show the local legislator's intent to impose permit fee to slaughter to all slaughterhouses whether it is public or private; and, (5) while it is true that the *The 2005 Revenue Code of the City of Davao* was recently superseded by City Ordinance No. 0291-17 or the *2017 Revenue Code of the City of Davao*, the improvement of the provisions relating to the imposition of permit fee to slaughter should not be treated as amendment so as to make it appear that private slaughterhouses are now included.

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[17] *Manifestation and Omnibus Motion A. To Dispense with Mediation and Dispute Resolution Conferences, and B. To Consolidate Trial* filed on July 6, 2018, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 73 to 76.
[18] RTC Docket (Civil Case No. R-DVO-18-01318-CV), p. 77.
[19] RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 3 to 24.
[20] RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 54 to 64.

In the Order dated July 20, 2018,[21] RTC-Branch 17 granted the consolidation of Civil Case No. R-DVO-18-01318-CV and Civil Case No. R-DVO-18-02429-CV.

After consolidation of cases

Petitioner's *Pre-Trial Brief* and respondent's *Pre-Trial Brief* were respectively filed on August 1, 2019[22] and September 18, 2019.[23]

The parties manifested that the issues involved are purely legal and accordingly moved that the RTC-Branch 17 terminate the pre-trial of the case and direct them to submit their respective memoranda.[24]

In the Order dated February 24, 2020,[25] RTC-Branch 17 granted the *Manifestation with Motion (To Terminate Pre-Trial)*. Accordingly, the parties were ordered to submit their respective memoranda within thirty (30) days from receipt thereof.

On June 15, 2020, petitioner filed its *Memorandum* alleging that: (1) Section 367(a) of *The 2005 Revenue Code of the City of Davao* unequivocally does not authorize the Davao City Government to impose against petitioner a permit fee to slaughter for the slaughter of its animals at its privately operated Tugbok and Toril Dressing Plants and therefore the questioned assessment is void for being *ultra vires*; and, (2) assuming *ex gratia argumenti* that the City Government has the authority to assess slaughter fees on privately owned slaughter houses, such imposition is still void for being a direct double taxation to the ante-mortem and post-mortem fees imposed on the slaughter of the same animals.[26]

On the other hand, on June 19, 2020, respondent filed its *Memorandum* claiming that: (1) petitioner's privilege to operate a slaughterhouse is derived from the City of Davao; (2) the imposition of permit fee to slaughter is not limited to the slaughter of animals at facilities operated by the City Government

[21] RTC Docket (Civil Case No. R-DVO-18-01318-CV), p. 77 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), p. 66.

[22] RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 88 to 93 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 78 to 83.

[23] RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 142 to 143 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 133 to 134.

[24] *Manifestation with Motion (To Terminate Pre-Trial)* filed on August 1, 2019, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 136 to 138 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 127 to 129; and respondent's *Comment (To The Petitioner's Motion to Terminate Pre-Trial)* filed on September 16, 2019, RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 140 to 141 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 131 to 132.

[25] RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 147 to 148 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 138 to 139.

[26] RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 149 to 169 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 140 to 160.

of Davao; (3) there is no double taxation in the imposition of both the "permit fee to slaughter" under Section 367(a) and the "ante-mortem and post-mortem fees" under Section 367(d) of *The 2005 Revenue Code of the City of Davao*; (4) the opinion of the BLGF bears no weight in the case; (5) a reading of the entire provisions of *The 2005 Revenue Code of the City of Davao* will show the local legislator's intent to impose permit fee to slaughter to all slaughterhouses whether it is public or private; and (6) while it is true that *The 2005 Revenue Code of the City of Davao* was recently superseded by the City Ordinance Bo. 0291-17 or the *2017 Revenue Code of the City of Davao*, the improvement of the provisions relating to the imposition of permit fee to slaughter should not be treated as amendment so as to make it appear that private slaughterhouses are now included.[27]

On October 12, 2020, RTC-Branch 17 promulgated the assailed Joint Decision in Civil Case Nos. R-DVO-18-01318-CV and R-DVO-18-02429-CV,[28] pertinent portions of which read:

> "THIS RESOLVES the Appeal filed by petitioner San Miguel foods, Inc., (SMFI) from the denial of its protests by respondent Office of the City Treasurer of Davao City pursuant to Section 195 of Republic Act No. 7160 otherwise known as the Local Government Code of 1991.
>
> In these two (2) consolidated appeals, petitioner SMFI protests the assessment of the City Treasurer of the Permit Fee to Slaughter in SMFI's dressing plants in Sirawan, Toril District and Los amigos, Tugbok District both in Davao City as provided under paragraph (a), Section 367, Article 12 of the Davao City Ordinance No. 158-05, also known as the 2005 Revenue Code of the City of Davao (Local Tax Code) and seeks the refund of its payments under protest for the said fee for the months of October, November and December 2017, in the total amount of Three Hundred Thirty-Eight Thousand Six Hundred Eighty Pesos and Forty Centavos (P338,680.40).
>
> xxx xxx xxx
>
> **WHEREFORE,** in the light of the foregoing, the Court rules IN FAVOR of respondent Office of the City Treasurer of Davao City and against petitioner San Miguel Foods, Inc.
>
> Accordingly, the Appeals in these two cases under Section 195 of Republic Act No. 7160 filed by petitioner San Miguel Foods, Inc., for lack of merit are hereby DISMISSED.
>
> **SO ORDERED.**"

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[27] RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 170 to 178 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 161 to 169.
[28] RTC Docket (Civil Case No. R-DVO-18-01318-CV), pp. 179 to 190 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 170 to 181.

Petitioner moved for reconsideration of the assailed Joint Decision,[29] without comment or opposition from the respondent.[30] However, RTC-Branch 17 denied the motion in the assailed Order dated January 20, 2021.[31]

PROCEEDINGS BEFORE THIS COURT

Petitioner posted the instant *Petition for Review* on February 26, 2021.[32]

In the June 7, 2021 Resolution,[33] the Court ordered respondent to file its comment, not a motion to dismiss, within ten (10) days from receipt thereof. Further, the Court ordered the Branch Clerk of Court of RTC-Branch 17, Davao City, to elevate the entire original records of Civil Case Nos. R-DVO-18-01318-CV and R-DVO-18-02429-CV within 10 days from notice, pursuant to Section 5(b), Rule 6, *Revised Rules of the Court of Tax Appeals*.

Thereafter, the Branch Clerk of Court forwarded the entire original records in Civil Case Nos. R-DVO-18-01318-CV and R-DVO-18-02429-CV, respectively posted on July 7, 2021[34] and filed on September 3, 2021.[35]

Respondent posted its *Comment (to the Petition for Review dated February 24, 2021)* on July 19, 2021,[36] which was noted by the Court in the Resolution dated November 16, 2021.[37] Petitioner filed its *Reply* on August 25, 2021.[38]

The Court submitted the instant case for decision on November 16, 2021.[39]

ASSIGNMENT OF ERRORS

In the instant *Petition for Review*, petitioner assigns the following errors supposedly committed by the Court *a quo*, to wit:

"I

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[29] *Motion for Reconsideration of 12 October 2020 Joint Decision* filed on November 18, 2020, RTC Docket (Civil Case No. R-DVO-16-01273), pp. 191 to 206 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), pp. 182 to 197.

[30] As culled from the Order dated January 20, 2021, RTC Docket (Civil Case No. R-DVO-16-01273), p. 207 and RTC Docket (Civil Case No. R-DVO-18-02429-CV), p. 198.

[31] *Ibid.*

[32] Docket (CTA AC No. 249), pp. 5 to 22.

[33] Docket (CTA AC No. 249), pp. 309 to 310.

[34] Docket (CTA AC No. 249), p. 324.

[35] Docket (CTA AC No. 249), p. 329.

[36] Docket (CTA AC No. 249), pp. 335 to 337.

[37] Docket (CTA AC No. 249), pp. 340 to 341.

[38] Docket (CTA AC No. 249), pp. 312 to 321.

[39] *Supra*, Note 37.

THE *COURT A QUO* SERIOUSLY ERRED IN RULING THAT SECTION 367(A) OF THE 2005 LOCAL REVENUE CODE OF DAVAO CITY APPLIES TO THE SLAUGHTER OF ANIMALS WITHIN DAVAO CITY IN BOTH PUBLIC AND PRIVATE SLAUGHTERHOUSES.

II

THE *COURT A QUO* PATENTLY AND RECKLESSLY MISAPPLIED THE ANIMAL WELFARE ACT OF 1998 IN CONCLUDING THAT THERE IS NO DOUBLE TAXATION, BECAUSE PURPORTEDLY THE PURPOSE OF THE PERMIT FEE TO SLAUGHTER IS TO ENSURE THAT INHUMAN ACTS IN THE SLAUGHTER OF THE BIRDS SUBJECT OF THIS CASE ARE PREVENTED, AND THE PURPOSE FOR THE ANTE- AND POST-MORTEM FEES IS TO ENSURE THAT THE BIRDS SLAUGHTERED ARE SAFE FOR PUBLIC CONSUMPTION. THE ANIMAL WELFARE ACT, HOWEVER, DOES NOT APPLY, BECAUSE IT COVERS ANIMALS TRADED OR HELD AS PETS, WHICH IS NOT TRUE IN THIS CASE. THE BIRDS HEREIN ARE SLAUGHTERED FOR FOOD!"[40]

Petitioners' arguments:

Petitioner claims that the Court *a quo* seriously erred in ruling that Section 367(a) of *The 2005 Revenue Code of the City of Davao* applies to the slaughter of animals within Davao City in both public and private slaughterhouses; and the Court *a quo* patently and recklessly misapplied the *Animal Welfare Act of 1998* in concluding that there is no double taxation, because the purpose of the permit fee to slaughter is to ensure that inhuman acts in the slaughter of the birds subject of this case are prevented, and the purpose for the ante-mortem and post-mortem fees is to ensure that the birds slaughtered are safe for public consumption and the *Animal Welfare Act*, however, does not apply, because it covers animals traded or held as pets, which is not true in this case since the birds herein are slaughtered for food.

Respondents' counter-arguments:

On the other hand, respondent argues that the imposition of permit fee to slaughter or the ante-mortem and post-mortem fees are not taxes, but are impositions in relation to regulation of the operation of slaughterhouses; that the primary purpose of the said fees is to regulate which is an exercise of police power; that what was decided by RTC-Branch 17 was not a local tax case or it

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[40] Grounds for the Petition, *Petition for Review*, Docket (CTA AC No. 249), *unpaginated.*

did not involve a tax issue; and that Section 7(a)(3) of Republic Act (RA) No. 1125, as amended by RA No. 9282 provides that this Court has jurisdiction on decisions, orders or resolutions of RTC in local tax cases.

THE RULING OF THE COURT

Jurisdiction is defined as the power and authority of a court to hear, try, and decide a case. In order for the court or an adjudicative body to have authority to dispose of the case on the merits, it must acquire, among others, jurisdiction over the subject matter. It is axiomatic that jurisdiction over the subject matter is the power to hear and determine the general class to which the proceedings in question belong; it is conferred by law and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists.[41] Thus, when a court has no jurisdiction over the subject matter, the only power it has is to dismiss the action. Perforce, it is important that a court or tribunal should first determine whether or not it has jurisdiction over the subject matter presented before it, considering that any act that it performs without jurisdiction shall be null and void, and without any binding legal effects.[42]

Thus, this Court shall first determine whether it has jurisdiction to entertain the present appeal.

The CTA, being a court of special jurisdiction, can take cognizance only of matters that are clearly within its jurisdiction.[43] Section 7(a)(3) of RA No. 1125,[44] as amended by RA No. 9282,[45] confers jurisdiction to this Court relative to decisions, orders or resolutions of regional trial courts in local tax cases, to wit:

> "SEC. 7. *Jurisdiction.* – **The CTA shall exercise**:
>
> (a) **Exclusive appellate jurisdiction to review by appeal, as herein provided**:
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> xxx xxx xxx

N

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[41] *Foronda-Crystal vs. Son*, G.R. No. 221815, November 29, 2017.

[42] *Bilag, et al. vs. Ay-ay, et al.*, G.R. No. 189950, April 24, 2017.

[43] *Allied Banking Corporation vs. Commissioner of Internal Revenue*, G.R. No. 175097, February 5, 2010.

[44] AN ACT CREATING THE COURT OF TAX APPEALS.

[45] AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

> (3) **Decisions, orders or resolutions of the Regional Trial Courts <u>in local tax cases</u> originally decided or resolved by them in the exercise of their original or appellate jurisdiction;"** *(Emphases and underscoring ours)*

Under the foregoing provision, the appellate jurisdiction of this Court over decisions, orders, or resolutions of the RTC becomes operative when the latter has ruled on **a local tax case, *i.e.*, one which is in the nature of a tax or which primarily involves a tax issue.** Local taxes include those involving real property tax (RPT), which is governed by Book II, Title II of RA No. 7160, or *Local Government Code (LGC) of 1991*. Among the possible issues are the legality or validity of the RPT assessment; protests of assessments; disputed assessments, surcharges, or penalties; legality or validity of a tax ordinance; claims for tax refund/credit; claims for tax exemption; actions to collect the tax due; and even prescription of assessments.[46]

Moreover, when the appeal comes from a judicial remedy which questions the authority of the local government to impose the tax, the aforequoted Section 7(a)(3) applies.[47]

The question then is whether the Court *a quo*, RTC-Branch 17, resolved a local tax case, in order to fall within the ambit of this Court's exclusive appellate jurisdiction. This question, in turn, depends ultimately and particularly on whether the **permit fees to slaughter and ante-mortem and post-mortem fees** imposed under Sec. 367 of Davao City Ordinance No. 158-05 or *The 2005 Revenue Code of the City of Davao* are in fact taxes.

We answer both issues in the negative.

In *Smart Communications Inc. vs. Municipality of Malvar, Batangas*,[48] one of the issues raised was: *whether the fees imposed under a particular ordinance are in fact taxes.* The Supreme Court held:

> "Since the main purpose of Ordinance No. 18 is to regulate certain construction activities of the identified special projects, which included 'cell sites' or telecommunications towers, the fees imposed in Ordinance No. 18 are ***primarily regulatory in nature, and not primarily revenue-raising***. While the fees may contribute to the revenues of the Municipality, this effect is merely incidental. Thus, the fees imposed in Ordinance No. 18 are not taxes.
>
> In *Progressive Development Corporation v. Quezon City*, the Court declared that 'if the generating of revenue is the primary purpose and regulation is merely incidental, the imposition is a tax; but if regulation is the primary

[46] *Herarc Realty Corporation vs. The Provincial Treasurer of Batangas, et al.*, G.R. No. 210736, September 5, 2018, citing *Salva vs. Magpile*, G.R. No. 220440, November 8, 2017 and *Ignacio vs. Office of the City Treasurer of Quezon City*, G.R. No. 221620, September 11, 2017.

[47] *National Power Corporation vs. Municipal Government of Navotas, et al.*, G.R. No. 192300, November 24, 2014.

[48] G.R. No. 204429, February 18, 2014.

purpose, the fact that incidentally revenue is also obtained does not make the imposition a tax.'

In *Victorias Milling Co., Inc. v. Municipality of Victorias*, the Court reiterated that the purpose and effect of the imposition determine whether it is a tax or a fee, and that the lack of any standards for such imposition gives the presumption that the same is a tax.

> **We accordingly say that the designation given by the municipal authorities does not decide whether the imposition is properly a license tax or a license fee.** The determining factors are the purpose and effect of the imposition as may be apparent from the provisions of the ordinance. Thus, **'[w]hen no police inspection, supervision, or regulation is provided, nor any standard set for the applicant to establish, or that he agrees to attain or maintain**, but any and all persons engaged in the business designated, without qualification or hindrance, may come, and a license on payment of the stipulated sum will issue, to do business, subject to no prescribed rule of conduct and under no guardian eye, but according to the unrestrained judgment or fancy of the applicant and licensee, the **presumption is strong that the power of taxation**, and not the police power, **is being exercised**.'" (*Emphases supplied*)

Relative thereto, it has been held that the power to "regulate" means the power to protect, foster, promote, preserve, and control, with due regard for the interests, first and foremost, of the public, then of the utility and of its patrons.[49] The nature and the parameters of the exercise of police power were explained by the High Court in *Acebedo Optical Company, Inc. vs. The Honorable Court of Appeals, et al.,*[50] as follows:

> "**Police power** as an inherent attribute of sovereignty is the power to **prescribe regulations to promote the health**, morals, peace, education, good order or **safety and general welfare of the people. The State, through the legislature, has delegated the exercise of police power to local government units**, as agencies of the State, in order to effectively accomplish and carry out the declared objects of their creation. This delegation of police power is embodied in the general welfare clause of the Local Government Code which provides:
>
> > Sec. 16. *General Welfare.* — **Every local government unit shall exercise the powers** expressly granted, those necessarily implied therefrom, as well as powers necessary, appropriate, or incidental for its efficient and effective governance, and those **which are essential to the promotion of the general welfare. Within their respective territorial jurisdictions, local government units shall** ensure and support, among other things, the preservation and enrichment of culture, **promote health and safety**, enhance

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[49] *Gerochi, et al. vs. Department of Energy*, G.R. No. 159796, July 17, 2007, citing *Philippine Association of Service Exporters, Inc. vs. Hon. Ruben D. Torres*, G.R. No. 101279, August 6, 1992, citing *Philippine Communications Satellite Corporation v. Alcuaz*, 180 SCRA 218 (1989).
[50] G.R. No. 100152, March 31, 2000.

> the right of the people to a balanced ecology, encourage and support the development of appropriate and self-reliant scientific and technological capabilities, improve public morals, enhance economic prosperity and social justice, promote full employment among their residents, maintain peace and order, and preserve the comfort and convenience of their inhabitants.
>
> The scope of police power has been held to be so comprehensive as to encompass almost all matters affecting the health, safety, peace, order, morals, comfort and convenience of the community. Police power is essentially regulatory in nature and the power to issue licenses or grant business permits, if exercised for a regulatory and not revenue-raising purpose, is within the ambit of this power.
>
> xxx xxx xxx
>
> (T)he issuance of business licenses and permits by a municipality or city is essentially regulatory in nature. **The authority,** which devolved upon local government units to **issue or grant such licenses or permits, is essentially in the exercise of the police power of the State within the contemplation of the general welfare clause of the Local Government Code.**" *(Emphases supplied)*

Additionally, the Supreme Court, in *Progressive Development Corporation vs. Quezon City*,[51] distinguished tax from a license or permit fee in this wise:

> "The term 'tax' frequently applies to all kinds of exactions of monies which become public funds. It is often loosely used to include levies for revenue as well as levies for regulatory purposes such that license fees are frequently called taxes although *license fee* is a legal concept distinguishable from *tax*: the former is imposed in the exercise of police power primarily for purposes of regulation, while the latter is imposed under the taxing power primarily for purposes of raising revenues. Thus, **if generating of revenue is the primary purpose and regulation is merely incidental, the imposition is a tax; but if regulation is the primary purpose, the fact that incidentally revenue is also obtained does not make the imposition a tax.**
>
> **To be considered a license fee, the imposition questioned must relate to an** occupation or **activity that so engages the public interest in health,** morals, **safety** and development **as to require regulation for the protection and promotion of such public interest**; the imposition must also bear a reasonable relation to the probable expenses of regulation, taking into account not only the costs of direct regulation but also its incidental consequences as well. **When an activity,** occupation or profession **is of such a character that inspection or supervision by public officials is reasonably necessary for the safeguarding and furtherance of public health,** morals and safety, **or the general welfare, the legislature may provide that such inspection or supervision or other form of regulation shall be carried out at the expense of the persons** engaged in such occupation or **performing such activity,** and that **no one shall engage in the occupation or carry out the activity until a fee or charge sufficient**

[51] G.R. No. L-36081, April 24, 1989.

> **to cover the cost of the inspection or supervision has been paid.** Accordingly, a charge of a fixed sum which bears no relation at all to the cost of inspection and regulation may be held to be a tax rather than an exercise of the police power." (*Emphases supplied*)

Based on the foregoing, it can be deduced that the purpose of an imposition will determine its nature as either a tax or a fee. If the purpose is primarily revenue, or if revenue is at least one of the real and substantial purposes, then the exaction is properly classified as an exercise of the power to tax.[52] On the other hand, if the purpose is primarily to regulate, then it is deemed an exercise of police power in the form of a fee, even though revenue is incidentally generated.[53] Stated otherwise, if generation of revenue is the primary purpose, the imposition is a tax but, if regulation is the primary purpose, the imposition is properly categorized as a regulatory fee.[54]

The Court finds that the **permit fees to slaughter** as well as the **ante-mortem and post-mortem fees** imposed under Sec. 367 of Davao City Ordinance No. 158-05 or *The 2005 Revenue Code of the City of Davao* are **<u>not</u> taxes**.

Under Section 5, Article X of the 1987 Constitution, local government units (LGUs) have the power to create their own revenues and to levy taxes, fees and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy, to wit:

> "*Section 5.* Each local government unit shall have the power to create its own sources of revenues and to levy taxes, fees, and charges subject to such guidelines and limitations as the Congress may provide, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local governments."

Consistent with this constitutional mandate, LGC grants the taxing powers to each LGU. Specifically, Section 151 of the LGC grants cities the power to levy taxes, fees, and charges which provinces or municipalities may impose.

Section 143 of the LGC provides for the scale of taxes on business that may be imposed by cities and municipalities, while Section 147 of the same law

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[52] *City of Cagayan De Oro vs. Cagayan Electric Power & Light Co., Inc.,* G.R. No. 224825, October 17, 2018, citing *Philippine Airlines, Inc. vs. Edu,* G.R. No. L-41383, August 15, 1998.

[53] *City of Cagayan De Oro vs. Cagayan Electric Power & Light Co., Inc.,* G.R. No. 224825, October 17, 2018, citing *Chevron Philippines, Inc. vs. Bases Conversion Development Authority, et al.,* G.R. No. 173863, September 15, 2010.

[54] *City of Cagayan De Oro vs. Cagayan Electric Power & Light Co., Inc.,* G.R. No. 224825, October 17, 2018, citing *Gerochi, et al. vs. Department of Energy (DOE), et al.,* G.R. No. 159796, July 17, 2007.

provides for the fees and charges that may be imposed by cities and municipalities on business and occupation, to wit:

> "SECTION 147. *Fees and Charges.* — **The municipality may impose and collect such reasonable fees and charges on business** and occupation and, except as reserved to the province in Section 139 of this Code, on the practice of any profession or calling, **commensurate with the cost of regulation, inspection and licensing before any person may engage in such business** or occupation, or practice such profession or calling." (*Emphases supplied*)

The term *"charges"* in the LGC refers to pecuniary liability, as rents or fees against persons or property, while the term *"fee"* means *"a charge fixed by law or ordinance for the regulation or inspection of a business or activity"* as follows:

> "SECTION 131. *Definition of Terms.* — When used in this Title, the term:
>
> xxx xxx xxx
>
> (g) 'Charges' refers to pecuniary liability, as rents or fees against persons or property;
>
> xxx xxx xxx
>
> (l) **'Fee'** means a charge fixed by law or ordinance for the **regulation or inspection of a business or activity**;
>
> xxx xxx xxx" (*Emphases supplied*)

In this regard, Section 458 of the LGC grants the sangguniang panlungsod the power to enact ordinances for the general welfare of the city and its inhabitants, including the regulation of the slaughter of animals, to wit:

> "SECTION 458. *Powers, Duties, Functions and Compensation.* — (a) The sangguniang panlungsod, as the legislative body of the city, shall enact ordinances, approve resolutions and appropriate funds for the general welfare of the city and its inhabitants pursuant to Section 16 of this Code and in the proper exercise of the corporate powers of the city as provided for under Section 22 of this Code, and shall:
>
> xxx xxx xxx
>
> (4) **Regulate activities** relative to the use of land, buildings and structures within the city **in order to promote the general welfare** and for said purpose shall:
>
> xxx xxx xxx
>
> (viii) Provide for the impounding of stray animals; **regulate the keeping of animals** in homes or **as part of a business, and <u>the slaughter</u>, sale or <u>disposition of the same</u>**; and

> adopt measures to prevent and penalize cruelty to animals;" (*Emphases and underscoring supplied*)

Section 489(b)(3)(i) of the LGC,[55] on the other hand, provides that the City Veterinarian shall advise the mayor on all matter pertaining to the slaughter of animals and the regulation of slaughterhouses.

Furthermore, the city is tasked with authorizing the establishment and operations of private slaughterhouses, whether for public use or exclusively as part of meat processing complex, pursuant to Section 1 of Executive Order (EO) No. 137, series of 1993,[56] to wit:

> "SECTION 1. ***Construction, Improvement, Expansion, and Operation of Slaughterhouses.*** – To prevent wastage in terms of time and valuable logistics and to maintain a uniform, high standard of sanitation in the operation and maintenance of slaughterhouses, the NWIC and the LGUs concerned shall perform the following:
>
> (a) The city or municipality:
>
> xxx xxx xxx
>
> (4) shall authorize the establishment and operations of private slaughterhouses, whether for public use or exclusively as part of meat processing complex;"

Moreover, LGUs may also impose fees and charges related to meat inspection, through an appropriate ordinance, pursuant Section 7 of the same EO No. 137, to wit:

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[55] SECTION 489. *Qualifications, Powers and Duties.* — xxx

The appointment of a veterinarian officer is mandatory for the provincial and city governments.

(b) The veterinarian shall take charge of the office for veterinary services and shall:

xxx xxx xxx

(3) In addition to the foregoing duties and functions, the veterinarian shall:

(i) Advise the governor or the mayor, as the case may be, on all matters pertaining to the slaughter of animals for human consumption and **the regulation of slaughterhouses**;

xxx xxx xxx" *(Emphasis ours)*

[56] PROVIDING FOR THE IMPLEMENTING RULES AND REGULATIONS GOVERNING THE DEVOLUTION OF CERTAIN POWERS AND FUNCTIONS OF THE NATIONAL MEAT INSPECTION COMMISSION TO THE LOCAL GOVERNMENT UNITS PURSUANT TO REPUBLIC ACT NO. 7160, OTHERWISE KNOWN AS THE LOCAL GOVERNMENT CODE OF 1991

"SEC. 7. ***Fees and Charges.*** – (a) The LGU concerned, thru an appropriate ordinance, may impose fees and charges related to meat inspection in accordance with the rules and regulations of the LG Code.

(b) The twenty five (25) per cent of the veterinary inspection fees (ante and post mortem) collected by the city and municipalities in Class 'AAA' shall be shared and remitted by the city or municipal treasurer to the NMIC on a quarterly basis but not beyond five (5) days after the end of each quarter. As in the case of Class 'AA', the same shall accrue to whoever is directly supervising the inspection service as mentioned in Section 3 of this Order."

In addition, Sections 10 to 12, Chapter III of RA No. 9296,[57] otherwise known as *"The Meat Inspection Code of the Philippines"*, clearly provides for the mandate of LGUs to **regulate** slaughterhouses, **including the collection of fees and charges**, to wit:

"CHAPTER III
RESPONSIBILITIES OF THE LOCAL GOVERNMENT UNITS

Section 10. *Regulation by Local Government Units.* – **The local government units**, pursuant to the provisions of Republic Act 7160 otherwise known as the Local Government Code and Executive Order No. 137, **shall regulate the construction, management and operation of slaughterhouses, meat inspection, meat transport and post-abattoir control, monitor and evaluate and collect fees and charges** in accordance with the national policies, procedures, guidelines, rules and regulations and quality and safety standards as promulgated by the Secretary.

Section 11. *Implementation by the Local Government Units.* – The local government units shall have full and complete authority over the activities mentioned in the immediately preceding section as the authority to evaluate and implement duly prescribed national meat standards within their respective territorial jurisdiction.

In order to improve slaughter facilities and strengthen local meat inspection services, the share of the local government units with regard to ante- and post-mortem fees collection pursuant to the provision of the Local Government Code and Executive Order No. 137 **shall be retained**.

For the same purposes, an amount equivalent to twenty percent (20%) of amounts collected from fees, fines and other charges by the NMIS mentioned in Sections 46 and 56 hereof in the enforcement and implementation of national meat standards shall, except for a reasonable fee for services rendered, automatically inure to local government units which shall retain said amount at source.

Section 12. *Incentive for Local Government Units.* – The local government units shall endeavor to improve existing meat facilities to comply with national standards. The national government shall allocate funds

[57] AN ACT STRENGTHENING THE MEAT INSPECTION SYSTEM IN THE COUNTRY, ORDAINING FOR THIS PURPOSE A "MEAT INSPECTION CODE OF THE PHILIPPINES" AND FOR OTHER PURPOSES.

as incentive equivalent to the funds available from local government units for this purpose." (*Emphases supplied*)

Based on the foregoing provisions, local governments are statutorily sanctioned **to regulate the operation of slaughterhouses and to collect fees and charges, including but not limited to ante- and post-mortem fees**.

Accordingly, the City of Davao, through Section 367 of Davao City Ordinance No. 158-05 or *The 2005 Revenue Code of the City of Davao*,[58] imposes fees on the slaughter of animals, as follows, to wit:

"ARTICLE TWELVE
Slaughter and Corral Fees

SECTION 367. *Imposition of Fees.* — There shall be imposed the following:

(a) *Slaughterhouse Fee.* — There shall be collected fees for the slaughter of animals and the use of corals in accordance with the provisions of this article at the slaughterhouse operated by the City Government.

Permit Fee to Slaughter. — Before any animal is slaughtered, a permit therefore shall first be secured from the City Veterinarian or his duly authorized representative, and the corresponding permit fee collected by the City Treasurer's Office, as follows:

			Per Head
Large cattle			P17.50
Hogs	a.)	For Lechon	5.25
	b.)	Others	8.50
Goat/Sheep & All Others			5.25
Chickens & Fowls			0.10

xxx xxx xxx

(a) ***Ante-Mortem and Post-Mortem Fees.*** — There is hereby collected ante-mortem and post-mortem fees for the slaughter of animals in City operated slaughterhouses or those authorized by the City Government, as follows:

		Per Head
1.	Ante-Mortem Fees	
	Cattle	P5.00
	Carabao, Buffaloes	5.00
	Horses	5.00
	Swine	3.00
	Goats, Sheeps/Deer	1.50
	Poultry	0.15
2.	Post-Mortem Fees:	0.25/Kg.

[58] Enacted on November 16, 2005.

xxx xxx xxx."

Under *The 2005 Revenue Code of the City of Davao*, the term *"fee"* refers to *"a charge fixed by law or ordinance for the regulation or inspection of a business or activity"* and also includes *"charges fixed by law or agency for the services of a public officer in the discharge of his official duties."*[59] On the other hand, the term *"tax"* means *"an enforced contribution, usually monetary in form, levied by the law making body on persons and property subject to its jurisdiction for the precise purpose of supporting governmental needs."*[60] Moreover, the term *"license"* or *"permit"* means *"a right or permission granted in accordance with law or by a competent authority to engage in some business or occupation or to engage in some transactions."*[61]

To be sure, Section 367 of *The 2005 Revenue Code of the City of Davao* must not be construed in isolation but must be read together with the abovementioned provisions of the LGC, EO No. 137, and RA No. 9296, among others, affecting the regulation of slaughterhouses, meat inspection, and the imposition and collection of fees and other charges rendered thereon.

Thus, in this case, the purpose of the assailed fees under Section 367 of *The 2005 Revenue Code of the City of Davao* is clearly *to regulate the slaughter of animals in City-operated slaughterhouses* or those authorized by the City Government pursuant to Act No. 137, RA No. 9296, and the LGC. The **permit fees to slaughter and ante-mortem and post-mortem fees** are impositions on the activity subject of government regulation, which is the operation of slaughterhouses. In other words, respondent is mandated to implement the provisions of EO No. 137, RA No. 9296, and the LGC pertaining to the regulation of slaughterhouses and collection of fees and charges by imposing the assailed **permit fees to slaughter and ante-mortem and post-mortem fees** under Section 367 of *The 2005 Revenue Code of the City of Davao*, in the exercise of the State's police power in the form of a fee, even though revenue is incidentally generated.[62]

Considering that the purpose of Section 367 of *The 2005 Revenue Code of the City of Davao* is to regulate the operation of slaughterhouses, *the fees imposed thereon are primarily regulatory in nature*, and *not primarily revenue-raising*. While the fees may contribute to the revenues of Davao City, this effect is merely incidental.

In sum, the permit fees to slaughter and ante-mortem and post-mortem fees imposed by respondent pursuant to Section 367 of *The 2005 Revenue Code of the City of Davao* are ***not*** local taxes, for purposes of Section 7(a)(3) of RA No.

[59] Sec. 5(f2), Davao City Ordinance No. 158-05.
[60] Sec. 5(t), Davao City Ordinance No. 158-05.
[61] Sec. 5(l6), Davao City Ordinance No. 158-05.
[62] *City of Cagayan De Oro vs. Cagayan Electric Power & Light Co., Inc.*, G.R. No. 224825, October 17, 2018, citing *Chevron Philippines, Inc. vs. Bases Conversion Development Authority, et al.*, G.R. No. 173863, September 15, 2010.

1125, as amended by RA No. 9282. Correspondingly, this Court is without jurisdiction to entertain the present appeal.

Jurisdiction is a matter of substantive law. Thus, an action may be filed only with the court or tribunal where the Constitution or a statute says it can be brought. Objections to jurisdiction cannot be waived and may be brought at any stage of the proceedings, even on appeal. When a case is filed with a court which has no jurisdiction over the action, the court shall *motu proprio* dismiss the case.[63]

WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **DISMISSED** for this Court's lack of jurisdiction.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

[63] *Non, et al. vs. Office of the Ombudsman, et al.*, G.R. No. 251177, September 8, 2020, citing *Radiowealth Finance Co., Inc. vs. Pineda, Jr. et al.*, G.R. No. 227147, July 30, 2018.

ATTESTATION

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.

ERLINDA P. UY
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, 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.

ROMAN G. DEL ROSARIO
Presiding Justice