REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PHILIPPINE AIRLINES, INC., *Petitioner,*

- *versus* -

COMMISSIONER OF INTERNAL REVENUE AND COMMISSIONER OF CUSTOMS, *Respondents.*

CTA Case No. 11228

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

Promulgated:

DEC 19 2024
11:02 a.m.

x - x

DECISION

MANAHAN, *J.*:

THE CASE

In this *Petition for Revival of Judgment*[1] filed on July 27, 2023, petitioner Philippine Airlines, Inc. (PAL) seeks for the revival of the judgment of the Court of Tax Appeals (CTA) in its Decision dated March 26, 2014 under CTA Case No. 8361, granting PAL's refund claim in the amount of One Million Nine Hundred Forty-Eight Thousand One Hundred Seventy-Five and 7/100 Pesos (Php1,948,175.07).

THE PARTIES

PAL is a domestic corporation duly organized and existing under and by virtue of the laws of the Republic of the Philippines with registered address at PNB Financial Center, President Diosdado P. Macapagal Avenue, CCP Complex, 1307, Pasay City.[2]

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[1] Docket, pp. 6-14.
[2] Decision, CTA Case No. 8361, Facts, Docket, p. 23.

Respondent Commissioner of Internal Revenue (CIR) is the duly appointed Commissioner of the Bureau of Internal Revenue (BIR), with office address at BIR National Office Building, Agham Road, Diliman, Quezon City.

Respondent Commissioner of Customs (COC) is the duly appointed Commissioner of the Bureau of Customs (BOC), with office address at G/F Ocom Building, Bureau of Customs, Port Area, Manila City.

THE FACTS

On March 26, 2014, the CTA Second (2nd) Division issued a Decision[3] granting PAL's refund claim, as follows:

> "**WHEREFORE**, the instant Petition for Review is hereby **GRANTED**. Accordingly, respondents are hereby **ORDERED** to **REFUND** to petitioner the total amount of P1,948,175.07, representing petitioner's erroneously paid excise taxes on October 26, 2009.
>
> **SO ORDERED**."

On May 11, 2014, respondents CIR and COC filed their respective Motions for Partial Reconsideration.[4]

On May 27, 2014, the CTA Second (2nd) Division issued a Resolution[5] denying respondents' Motions for Reconsideration, as follows:

> "**WHEREFORE**, premises considered, the instant Motions for Reconsideration are hereby **DENIED** for lack of merit.
>
> **SO ORDERED**."[6]

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[3] CTA Case No. 8361, Penned by Retired Associate Justice Amelia R. Cotangco-Manalastas, with Retired Associate Justice Juanito C. Castañeda, Jr. and Retired Associate Justice Caesar A. Casanova concurring, Docket, pp. 23-41.
[4] See Note 1, Par. 6, Docket, p. 8.
[5] Docket, pp. 43-44.
[6] See Note 5, p. 44.

On June 16, 2014 and July 3, 2014, respondents CIR and COC respectively filed their Petitions for Review before the CTA *En Banc* in CTA EB No. 1184 and CTA EB No. 1186.[7]

On December 8, 2015, the CTA *En Banc* issued a Decision[8] denying respondents' respective Petitions for Review, as follows:

> "**WHEREFORE**, all the foregoing considered, the above-captioned petitions are hereby **DENIED** for lack of merit. Accordingly, the Decision dated March 26, 2014 and Resolution dated May 27, 2014, promulgated by the Court in Division in CTA Case No. 8361, are hereby **AFFIRMED**.
>
> **SO ORDERED**."[9]

On December 28, 2015 and January 4, 2016, respondents CIR and COC, respectively, filed their Motions for Reconsideration,[10] which were denied by the CTA *En Banc* in the Resolution[11] dated July 28, 2016. The dispositive portion of the said Resolution reads:

> "**WHEREFORE**, the Motions for Reconsideration of the CIR and the COC are **DENIED** for lack of merit.
>
> **SO ORDERED.**"[12]

Thereafter, respondents CIR and COC filed their Consolidated Petition for Review with the Supreme Court.[13] In its Minute Resolution dated October 19, 2016, the Supreme Court denied the said Consolidated Petition for Review, as follows:

> "Considering the allegations, issues, and arguments adduced in the consolidated petition for review on certiorari of the Decision and Resolution dated December 8, 2015 and July 28, 2016, respectively, of the Court of Tax Appeals in CTA EB No. 1184 and CTA EB No. 1186, the Court further resolves to ***DENY*** the petitioner for failure of petitioners to sufficiently show that the Court of Tax Appeals committed any reversible error in the challenged decision and resolution as to warrant

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[7] See Note 1, Par. 7, p. 8.
[8] Docket, pp. 47-68.
[9] See Note 8, p. 67.
[10] See Note 1, Par. 9, p. 9.
[11] Docket, pp. 70-74.
[12] See Note 11, p. 73.
[13] See Note 1, Par. 10, p. 9.

> the exercise of this Court's discretionary appellate jurisdiction."

On March 15, 2017,[14] the above resolution became final and executory by virtue of the Entry of Judgment issued by the Supreme Court, as follows:

> "This is to certify that on October 19, 2016 a resolution rendered in the above-entitled cases was filed in this Office, the dispositive part of which reads as follows:
>
> 'x x x x
>
> Considering the allegations, issues, and arguments adduced in the consolidated petition for review on certiorari of the Decision and Resolution dated December 8, 2015 and July 28, 2016, respectively, of the Court of Tax Appeals in CTA EB No. 1184 and CTA EB No. 1186, the Court further resolves to ***DENY*** the petition for failure of petitioners to sufficiently show that the Court of Tax Appeals committed any reversible error in the challenged decision and resolution as to warrant the exercise of this Court's discretionary appellate jurisdiction.'
>
> **and that the same has**, on *March 15, 2017*, **become final and executory and is hereby recorded in the Book of Entries of Judgments.**
>
> **Manila, Philippines**."

On July 27, 2023,[15] PAL filed the instant Petition for Revival of Judgment.

On September 22, 2023,[16] the Court found that the instant Petition was not compliant with the provisions of Section 6, Rule 7 of A.M. No. 19-10-20-SC or the 2019 Proposed Amendments to the 1997 Rules of Civil Procedure pursuant to the CTA *En Banc* Resolution No. 9-2020. As such, the Court directed PAL to comply with the requirements of the said provisions.

On October 9, 2023, PAL filed through accredited courier service its Compliance (Re: Resolution dated 22 September 2023).[17] On October 12, 2023, the Court issued a Minute

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[14] Entry of Judgment, Docket, p. 76.
[15] See Note 1.
[16] Resolution, Docket, pp. 78-79.
[17] Docket, pp. 81-87.

Resolution[18] ordering PAL to file three additional copies of the said Compliance. On January 10, 2024, PAL filed its Compliance (Re: Resolution dated 12 October 2023).[19] On February 29, 2024, the Court issued a Summons[20] requiring respondents to file their Answer.

On March 21, 2024, respondent COC filed his Motion to Dismiss[21] the Petition on the ground of lack of jurisdiction.

On March 26, 2024, respondent CIR filed his Answer.[22]

On April 4, 2024, the Court issued a Minute Resolution[23] requiring PAL to comment on respondent COC's Motion to Dismiss. On May 8, 2024, PAL filed its Comment (Re: Respondent COC's Motion to Dismiss dated 18 March 2024).[24] On May 15, 2024, the Court issued a Minute Resolution[25] submitting respondent COC's Motion to Dismiss for resolution.

Meanwhile, as per Records Verification[26] dated May 20, 2024, respondent COC failed to file his Answer.

On June 10, 2024,[27] the Court issued a Minute Resolution submitting the case for resolution.

THE ISSUES

The Court shall resolve the following issues: (1) Whether the CTA has jurisdiction over the case; and (2) Whether the instant Petition for Revival of Judgment should be granted.

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[18] Docket, p. 156.
[19] Docket, pp. 157-158.
[20] Docket, p. 375.
[21] Docket, pp. 395-403.
[22] Docket, pp. 406-410.
[23] Docket, p. 413.
[24] Docket, pp. 416-428.
[25] Docket, p. 431.
[26] Docket, p. 432.
[27] Docket, p. 433.

<u>PAL's argument</u>

PAL asserts that it is entitled to the relief prayed for in its Petition for Revival of Judgment because it has until March 15, 2027, within which to file the present Petition.

<u>Respondent COC's argument</u>

In his motion to dismiss, respondent COC contends that the CTA has no jurisdiction over PAL's Petition for Revival of Judgment because it is a civil action incapable of pecuniary estimation. Hence, the same is within the jurisdiction of the Regional Trial Court.

<u>Respondent CIR's argument</u>

Finally, respondent CIR asserts that PAL failed to establish that the Decision dated March 26, 2014 has not yet been executed.

THE RULING

The CTA has jurisdiction over the case

Section 7 (a)(1) of Republic Act (RA) No. 1125, as amended by RA No. 9282, provides:

> "Section 7. *Jurisdiction.* — The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, **or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue**, where the National Internal Revenue Code provides for a specific period for action, in which case the inaction shall be deemed a denial" *(Emphasis supplied)*

Under the above-quoted provisions, the Court has jurisdiction over the decisions of the CIR in cases involving: (1) disputed assessments; (2) refunds of internal revenue taxes, fees, or other charges, penalties in relation thereto; or (3) other matters arising under the National Internal Revenue Code (NIRC) or other laws administered by the BIR.

Based on the foregoing provision, the appellate jurisdiction of this Court is not limited to cases which involve decisions of respondent on matters relating to assessments or refunds. The second part of the provision covers other cases that arise out of the NIRC or related laws administered by respondent.[28]

In the recent case of *Commissioner of Internal Revenue v. Manila Medical Services, Inc. (Manila Doctors Hospital)*,[29] the Supreme Court reiterated the CTA's jurisdiction on "other matters," as follows:

> "Contrary however to the CIR's argument, Section 7 (a) (1) of Republic Act No. (RA) 1125, as amended by RA 9282, which confers upon the CTA the jurisdiction to decide not only cases on disputed assessments and refunds of internal revenue taxes, but also 'other matters' arising under the NIRC:
>
> > SEC. 7. Jurisdiction. — The CTA shall exercise:
> >
> > (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
> >
> > (1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue [Code] or other laws administered by the Bureau of Internal Revenue[.]
>
> As explained by the Court in *Commissioner of Internal Revenue v. Court of Tax Appeals Second Division*, the exclusive appellate jurisdiction of the CTA Division is not limited to cases involving decisions of the CIR or matters relating to assessments or refunds. **The second part of the provision**

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[28] *Commissioner of Internal Revenue v. Hambrecht & Quist Philippines, Inc.*, G.R. No. 169225, November 17, 2010.
[29] G.R. No. 255473, February 13, 2023.

> **covers other cases that arise out of the NIRC or related laws administered by the BIR.** xxx"[30] *(Emphasis supplied)*

Here, the present Petition for Revival of Judgment stemmed from PAL's refund claim. Based on Section 7 of RA No. 1125, as amended, and the ruling of the Supreme Court in the *Manila Medical* case, the CTA has jurisdiction over the instant Petition under "other matters." Thus, the denial of respondent COC's Motion to dismiss is in order.

PAL's Petition for Revival of Judgment is meritorious

Section 6, Rule 39 of the Rules of Court, as amended, provides:

> "Sec. 6. *Execution by motion or by independent action.* — A final and executory judgment or order may be executed on motion within five (5) years from the date of its entry. After the lapse of such time, and before it is barred by the statute of limitations, a judgment may be enforced by action. The revived judgment may also be enforced by motion within five (5) years from the date of its entry and thereafter by action before it is barred by the statute of limitations."

Based on the above-quoted provision, the revival of judgment may be raised through a motion within five (5) years from the date of its entry. However, if no motion was filed within the period, the revival of judgment can only be done through an independent action, as held in *Daniel A. Villareal, Jr. (On behalf of Orlando A. Villareal) v. Metropolitan Waterworks and Sewerage System*:[31]

> "Execution by motion is only available if the enforcement of the judgment was sought within five (5) years from the date of its entry." This is a matter of right. '**On the other hand, execution by independent action is mandatory if the five-year prescriptive period for execution by motion had already elapsed.**' '**[T]he said judgment is reduced to a right of action which must be enforced by the institution of a complaint in a regular court.**' '[T]he action must be filed before it is barred by the statute of limitations which, under the Civil Code, is ten (10)

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[30] *Id.*, citing *Commissioner of Internal Revenue v. Court of Tax Appeals Second Division and QL Development, Inc.*, G.R. No. 258947, March 29, 2022.
[31] G.R. No. 232202, February 28, 2018.

> years from the finality of the judgment.' Corollary, '[a] final and executory judgment may be executed by motion within five years or by action for revival of judgment within ten years reckoned from the date of entry of judgment.' The date of entry, in turn, is the same as the date of finality of judgment." *(Emphasis supplied)*

It is also required that the independent action for revival of judgment shall be made within the prescriptive period of ten (10) years from finality of the judgment pursuant to Section 1144 (3) of the Civil Code of the Philippines, as follows:

> "ARTICLE 1144. The following actions must be brought within ten years from the time the right of action accrues:
> (1) x x x;
> (2) x x x;
> (3) **Upon a judgment**." *(Emphasis supplied)*

In the instant case, records show that through the Entry of Judgment dated March 15, 2017,[32] the Supreme Court's Resolution dated October 19, 2016[33] became final and executory.

Applying the above-mentioned provisions and jurisprudence, petitioner had ten (10) years from March 15, 2017 or until March 15, 2027 to file an independent action for the revival of judgment.

The instant petition was filed on July 27, 2023. Thus, petitioner's filing of the instant petition as an independent, action was proper and it was filed before the lapse of the prescriptive period.

With respect to respondent CIR's assertion that PAL failed to establish that the Decision dated March 26, 2014 has not yet been executed, the Court finds that PAL need not prove the same. On the contrary, the burden of proof lies with respondents to prove that the subject decision had already been executed.

Basic is the rule in evidence that the burden of proof lies upon him who asserts it, not upon him who denies, since,

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[32] See Note 14.
[33] See Note 13.

by the nature of things, he who denies a fact cannot produce any proof of it.[34]

Again, PAL's bone of contention is that its refund has not yet been claimed because the Decision dated March 26, 2014 has not yet been executed. Thus, it behooves upon respondents to prove that PAL had already collected its refund claim by showing that the subject Decision had already been executed. Considering that respondent CIR failed to present any such evidence, the grant of the instant Petition for Revival of Judgment is in order.

ACCORDINGLY, the instant Petition for Revival of Judgment is **GRANTED**. Consequently, the judgment rendered in CTA Case No. 8361 Decision promulgated on March 26, 2014 is **REVIVED** and the Commissioner of Internal Revenue is **ORDERED TO REFUND** in favor of petitioner Philippine Airlines, Inc. the amount of One Million Nine Hundred Forty-Eight Thousand One Hundred Seventy-Five and 7/100 Pesos (Php1,948,175.07), representing petitioner's erroneously paid excise taxes on October 26, 2009. Let the corresponding Writ of Execution be issued.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

Marian Ivy F. Reyes-Fajardo
(With due respect, please see Dissenting Opinion)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

(With Separate Concurring Opinion)
HENRY S. ANGELES
Associate Justice

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[34] *MOF Company, Inc. v. Shin Yang Brokerage Corporation*, December 18, 2009, citing *Acabal v. Acabal*, 494 Phil. 528, 541 (2005).

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.

CATHERINE T. MANAHAN
Associate Justice
Chairperson

CERTIFICATION

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's Division.

ROMAN G. DEL ROSARIO
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

<u>THIRD DIVISION</u>

PHILIPPINE AIRLINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE and COMMISSIONER OF CUSTOMS,
Respondents.

CTA Case No. 11228

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, and
ANGELES, *JJ.*

Promulgated:

DEC 19 2024
11:02 a.m.

x - x

DISSENT

REYES-FAJARDO, *J.*:

Petitioner's Petition for Revival of Judgment, docketed as CTA Case No. 11228, asks for the revival of the Court of Tax Appeals (CTA) in Division's Decision in CTA Case No. 8361. The Decision dated March 26, 2014 in CTA Case No. 8361[1] granted petitioner's refund of erroneously paid excise taxes on October 26, 2009, in the total amount of ₱1,948,175.07. On appeal, the CTA *En Banc* in CTA EB Nos. 1184 and 1186,[2] and, in the end, the Supreme Court (SC) in G.R. Nos. 226705-06 sustained the CTA in Division's findings, resulting in the issuance of an Entry of Judgment in G.R. Nos. 226705-06 on March 15, 2017.

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1 Docket, pp. 23-41. Respondents filed their motions for reconsideration, but was denied by the CTA in Division through Resolution dated May 27, 2014, *id.* at pp. 43-44.

2 Decision dated December 8, 2015 and Resolution dated July 28, 2016 in CTA EB Nos. 1184 and 1186. *Id.* at pp. 47-68 and 70-74, respectively.

Seen against the above milieu, I am of the view that the CTA lacks jurisdiction over petitioner's Petition for Revival of Judgment in CTA Case No. 11228. Consider:

First. An action to revive a judgment is an action whose exclusive purpose is to enforce a judgment which could no longer be enforced by mere motion.[3] Prescinding therefrom, *Anama v. Citibank, N.A. (formerly First National City Bank)*[4] held:

> Further, a revival suit is a new action, having for its cause of action the judgment sought to be revived. **It is different and distinct from the original judgment sought to be revived or enforced. It is a new and independent action, wherein the cause of action is the decision itself and not the merits of the action upon which the judgment sought to be enforced is rendered.** Revival of judgment is premised on the assumption that the decision to be revived, either by motion or by independent action, is already final and executory.
>
> As an action for revival of judgment is a new action with a new cause of action, the rules on instituting and commencing actions apply, including the rules on jurisdiction. **Its jurisdictional requirements are not dependent on the previous action and the petition does not necessarily have to be filed in the same court which rendered judgment.**[5]

What was being sought by petitioner in its Petition for Revival of Judgment in CTA Case No. 11228 is the implementation of the final and executory,[6] albeit, dormant Decision, handed down by the CTA in Division in CTA Case No. 8361. It does *not* concern the propriety of petitioner's refund claim; nor any dispute from any other matter arising from the NIRC, as amended, or other laws administered by the BIR, over which the CTA can exercise its exclusive appellate jurisdiction under Section 7(a)(1) and (2)[7] of Republic Act (RA) No. 1125, as amended by RA No. 9282.

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3 See *Caiña v. Court of Appeals*, G.R. No. 114393, December 15, 1994.

4 G.R. No. 192048, December 13, 2017. *Anama* for brevity.

5 Boldfacing supplied. Citations omitted.

6 Per SC Entry of Judgment in G.R. Nos. 226705-06 issued on March 15, 2017.

7 Sec. 7. Jurisdiction. - The CTA shall exercise:
a. **Exclusive appellate jurisdiction to review by appeal**, as herein provided:
1. Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue or other laws administered by the Bureau of Internal Revenue;
2. Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relations thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue

Second. Even if the Petition for Revival of Judgment may fall under other matters arising under the NIRC, as amended, Section 7(a)(1) and (2)[8] of Republic Act (RA) No. 1125, as amended by RA No. 9282 remains *inoperative*, because these provisions speak of the exclusive *appellate*, and *not original* jurisdiction of the CTA. *Yamane v. BA Lepanto Condominium Corporation*[9] distinguished original from appellate jurisdiction in the following manner:

> Original jurisdiction is the power of the Court to take judicial cognizance of a case instituted for judicial action for the first time under conditions provided by law. Appellate jurisdiction is the authority of a Court higher in rank to re-examine the final order or judgment of a lower Court which tried the case now elevated for judicial review.

Anama characterized a revival suit, such as the Petition for Revival of Judgment in CTA Case No. 11228, as a *new* action, and not a continuation of CTA Case No. 8361; hence, the filing thereof is instituted *at first instance*, thereby calling for the *original*, rather than *appellate* jurisdiction of the CTA. In turn, the CTA only has exclusive original jurisdiction over tax offenses and tax collection cases pursuant to Section 7(b)(1)[10] and (c)(1)[11] of RA No. 1125, as amended by RA No. 9282. Simply put, a revival suit is *not* a matter *originally* cognizable by the CTA.

Third. *Anama* decreed that revival suits are *within* the domain of the Regional Trial Courts:

Code provides a specific period of action, in which case the inaction shall be deemed a denial; (Boldfacing supplied)

8 *Supra* note 6.

9 G.R. No. 154993, October 25, 2005, citing *Garcia v. De Jesus*, G.R. Nos. 88158 & 97108-09, March 4, 1992.

10 Sec. 7. Jurisdiction. - The CTA shall exercise:

...

b. Jurisdiction over cases involving criminal offenses as herein provided:

1. Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs: Provided, however, That offenses or felonies mentioned in this paragraph where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate. ...

11 Sec. 7. Jurisdiction. - The CTA shall exercise:

...

c. Jurisdiction over tax collection cases as herein provided:

1. Exclusive original jurisdiction in tax collection cases involving final and executory assessments for taxes, fees, charges and penalties: Provided, however, That collection cases where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) shall be tried by the proper Municipal Trial Court, Metropolitan Trial Court and Regional Trial Court.

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> **As an action to revive judgment raises issues of whether the petitioner has a right to have the final and executory judgment revived and to have that judgment enforced** and does not involve recovery of a sum of money, **we rule that jurisdiction over a petition to revive judgment is properly with the RTCs.** Thus, the CA is correct in holding that it does not have jurisdiction to hear and decide Anama's action for revival of judgment.[12]

Hence, the CTA in devoid of authority to revive one of its judgments. CTA Case No. 11228 is no exception.

FOR THESE REASONS, I **VOTE** to **DISMISS** the Petition for Revival of Judgment in CTA Case No. 11228, for lack of jurisdiction.

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

12 Boldfacing supplied.

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PHILIPPINE AIRLINES, INC., *Petitioner,*	**CTA Case No. 11228**
	Members:
- versus -	**MANAHAN**, Chairperson, **REYES-FAJARDO,** and **ANGELES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE AND COMMISSIONER OF CUSTOMS, *Respondents.*	Promulgated: DEC 19 2024 11:02 a.m.

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SEPARATE CONCURRING OPINION

ANGELES, *J.*:

I agree with the Decision to **grant** the instant *Petition for Revival of Judgement* on the following grounds: (1) the CTA has jurisdiction over the case; and (2) the said Petition is meritorious. However, with due respect to the *ponente*, I would like to discuss further the basis of my concurrence with the first ground aforementioned.

The CTA has jurisdiction over the case pursuant to its inherent powers implied from its appellate jurisdiction over tax refunds

A petition for revival of judgement has been described under jurisprudence as an action whose exclusive purpose is to enforce a judgment which could no longer be enforced by mere motion. It is different and distinct from the original judgment sought to be revived or enforced. It is a new and independent action, wherein the cause of action is the decision itself and not the merits of the action upon which the judgment sought to be enforced is rendered.[1]

Indeed, there is no categorical statement under Republic Act (RA) No. 1125, as amended by RA No. 9282 (CTA Law), that confers to the CTA jurisdiction over petitions for revival of judgement.

However, jurisprudence has held that courts possess certain inherent powers which are implied from a general grant of jurisdiction, in addition to those expressly conferred on them. In *City of Manila v. Grecia-Cuerdo*[2], the Supreme Court, in ruling that the CTA has jurisdiction over petitions for *certiorari*, held, to wit:

> A grant of appellate jurisdiction implies that there is included in it the power necessary to exercise it effectively, to make all orders that will preserve the subject of the action, and to give effect to the final determination of the appeal. It carries with it the power to protect that jurisdiction and to make the decisions of the court thereunder effective. The court, in aid of its appellate jurisdiction, has authority to control all auxiliary and incidental matters necessary to the efficient and proper exercise of that jurisdiction. For this purpose, it may, when necessary, prohibit or restrain the performance of any act which might interfere with the proper exercise of its rightful jurisdiction in cases pending before it.
>
> xxx xxx xxx
>
> Indeed, courts possess certain inherent powers which may be said to be implied from a general grant of jurisdiction, in addition to those expressly conferred on them. These inherent powers are such powers as are necessary for the ordinary and efficient exercise of jurisdiction; or are essential to the existence, dignity and functions of the courts, as well as to the due administration of justice; or are directly appropriate, convenient and suitable to the execution of their granted powers; and include the power to maintain the court's jurisdiction and render it effective in behalf of the litigants.
>
> Thus, this Court has held that "while a court may be expressly granted the incidental powers necessary to effectuate its jurisdiction, **a grant of jurisdiction, in the absence of prohibitive legislation, implies the necessary and usual incidental powers essential to effectuate it, and, subject to existing laws and constitutional provisions, every regularly constituted court has power to do all things that are reasonably necessary for the administration of justice within the scope of its jurisdiction and for the enforcement of its judgments and mandates." Hence, demands, matters or questions ancillary or incidental to, or growing out of, the main action, and coming within the above principles, may be taken cognizance of by the court and determined, since such jurisdiction is in aid of its authority over the principal matter, even though the court may thus be called**

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[1] *Anama v. Citibank, N.A.*, G.R. No. 192048, December 13, 2017.
[2] G.R. No. 175723, February 4, 2014.

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> **on to consider and decide matters which, as original causes of action, would not be within its cognizance.** *(Emphasis supplied)*

Based on the foregoing, it appears that courts may, pursuant to their express jurisdiction over certain actions, exercise jurisdiction over all matters ancillary or incidental to, or growing out of, the main action, in aid of its authority over the main action, in the absence of contradictory or prohibitive legislation.

In this regard, a petition for revival of judgement filed before the CTA involving a decision of the same court in a tax refund case, although considered as a new and independent action, is a matter that is necessarily related to or intrinsic to the main case for tax refund. As a judicial claim for tax refund is originally filed with the CTA, it is more logical and legally sound that a petition for revival of judgement praying for the enforcement of the decision rendered in relation to such judicial claim, be likewise filed with the CTA, as the court of origin.

The CTA may therefore, pursuant to its inherent powers to do all things that are reasonably necessary for the enforcement of its judgments, take cognizance of petitions for revival of judgement involving matters falling within its express jurisdiction, such as tax refund cases.

To confer jurisdiction over petitions for revival of judgement with the RTC, as the Dissenting Opinion would have, or to any other court, would go against the pronounced judicial abhorrence to split jurisdiction, diving the authority over a tax refund case filed with the CTA by giving to another court the jurisdiction to issue a *writ* of execution or the redundant task of ordering the CTA, as the court of origin, to issue the same.

For the foregoing reasons, I agree with the *ponencia* that the CTA has jurisdiction over the instant *Petition for Revival of Judgement.*

HENRY S. ANGELES
Associate Justice