REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

RED RIBBON BAKESHOP, INC.,
Petitioner,

-versus-

BRANCH 196 – REGIONAL TRIAL COURT OF PARAÑAQUE AND DR. ANTHONY L. PULMANO IN HIS CAPACITY AS CITY TREASURER,
Respondents.

CTA SCA CASE NO. 0025

Members:

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

Promulgated:

JAN 07 2025

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RESOLUTION

For the Court's resolution is petitioner's *Motion for Reconsideration (Re: Resolution dated October 8, 2024)*, filed on December 6, 2024.

Petitioner assails this Court's dismissal of its Petition for Certiorari through a Resolution,[1] dated October 8, 2024 ("assailed Resolution"). It argues that (1) the *Rules on Expedited Procedures in First Level Courts* ("*Rules on Expedited Procedures*") is clear that the judgment of the Regional Trial Court ("RTC") on appeal shall be final, leaving no room for interpretation; (2) the *Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"), is silent on where to file petitions for certiorari; and (3) the Supreme Court had dismissed work on August 28, 2024, so petitioner had until August 29, 2024, within which to file its petition.

While petitioner's third point is well taken, the Motion ultimately lacks merit.

First, Our dismissal of the case at bar despite the *Rules on Expedited Procedures* stating that the judgments of the RTC on appeals are final did not involve an *interpretation* of said rule. To reiterate, We said that the seeming contradiction between the *Rules on Expedited Procedures* and the *RRCTA* must be resolved in favor of the latter. In other words, the issue does not involve interpreting a *single* rule—it involves determining which of *two*

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[1] *Rollo*, pages 147-148.

contradictory *rules* must prevail. As such, the principle that a clear and unambiguous law leaves no room for interpretation, that the Courts must simply apply rather than interpret or circumvent, is irrelevant here. Even if We were to agree that petitioner's interpretation is the only valid way of reading the *Rules on Expedited Procedure*, We would still have to dismiss this case.

The above is so because, to repeat, *Section 7(a)(3) of Republic Act* ("*RA*") *No. 1125, as amended*, and *Rule 4, Section 2(a)(c) of the RRCTA* clearly and unambiguously establish the Court of Tax Appeals ("CTA") *En Banc*'s jurisdiction over *appeals* from rulings of the RTC in the exercise of the latter's appellate jurisdiction. And given that *RA No. 1125, as amended*, and the *RRCTA* are (1) *special* laws that govern a specific subset of cases that could be heard before the RTC; and (2) are the laws *particular* to this Court, We have to resolve the contradiction in favor of *RA No. 1125, as amended*, and the *RRCTA*. Hence, Our finding that We lack jurisdiction over this case.

Indeed, agreeing with petitioner on this point would *completely* negate the two aforementioned provisions. *Section 7(a)(3) of Republic Act* ("*RA*") *No. 1125, as amended*, and *Rule 4, Section 2(a)(c) of the RRCTA* would be rendered ineffectual, as the specific remedy provided by those two Sections would be barred. On the other hand, deeming said laws to prevail over the *Rules of Expedited Procedure* in this specific context would *not* negate said Rules. The finality of the RTC's judgments on appeal would still stand *in general.* The availability of appeals from such judgments in cases involving local taxes *specifically* would simply be a special exemption to the general rule.

In sum, as petitioner's first argument merely defends an interpretation of the *Rules on Expedited Procedure* but does not show why it should prevail over both *RA No. 1125, as amended*, and the *RRCTA*, it misses the point entirely and raises no substantial challenge to Our ruling. The argument must thus be rejected.

Consequently, petitioner's *second* argument must fail as well. Even if the *RRCTA* is silent on petitions for certiorari raised from the RTC, such silence is irrelevant to petitioner's case. Again, an appeal to the CTA *En Banc* was still available to petitioner, under *RA No. 1125, as amended*, and the *RRCTA*. It thus should not have filed its Petition as one for certiorari in the first place. Consequently, even if We were to agree that Petitions from Certiorari from rulings of the RTC should be filed before the Court in Division, We would still dismiss this case as a regular appeal was still available to it.

Given the foregoing, even though petitioner is correct on its third point, and the relevant prescriptive period ended on August 29, 2024, it is incorrect on its other two points, having failed to directly address the reasons for the dismissal of this case. We thus see no reason to set aside the assailed Resolution.

ACCORDINGLY, the instant *Motion for Reconsideration (Re: Resolution dated October 8, 2024)*, filed on December 6, 2024, is hereby **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice