

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

TRIDHARMA MARKETING
CORPORATION, INC.,

Petitioner,

CTA CASE NO. 8833

Members:

- versus -

CASTAÑEDA, JR., Chairperson,
and
CASANOVA, Jr.

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

SEP 16 2016

3:08 pm

x-----x

RESOLUTION

On August 23, 2016, this Court received a Notice of Judgment from the Supreme Court stating that a Decision was rendered by its First Division on June 20, 2016 in a special civil action for *certiorari* entitled *TRIDHARMA MARKETING CORPORATION vs. COURT OF TAX APPEALS, SECOND DIVISION, and THE COMMISSIONER OF INTERNAL REVENUE, G.R. No. 215950*, the dispositive portion of which reads as follows:

"WHEREFORE, the Court **GRANTS** the petition for *certiorari*; **ANNULS** and **SETS ASIDE** the resolutions issued on July 8, 2014 and December 22, 2014 in CTA Case No. 8833 requiring the petitioner to post a surety bond of ₱4,467,391,881.76 as a condition to restrain the collection of the deficiency taxes assessed against it; **PERMANENTLY ENJOINS** the enforcement of the resolutions issued on July 8, 2014 and December 22, 2014 in CTA Case No. 8833; and **REQUIRES** the Court of Tax Appeals, Second Division, to forthwith conduct a preliminary hearing in CTA Case No. 8833 to determine and rule on whether the bond required under Section 11 of Republic Act No. 1125 may be

dispensed with or reduced to restrain the collection of the deficiency taxes assessed against the petitioner.

No pronouncement on costs of suit.

SO ORDERED."

Accordingly, in light of the foregoing incident, this Court will set a preliminary hearing for the sole purpose of properly addressing the questions involving the suspension of collection of taxes and the correct amount of the bond, should there be any, to be imposed thereon.

WHEREFORE, premises considered, let this case be set for preliminary hearing on October 24, 2016 at 9:00 a.m.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CAESAR A. CASANOVA
Associate Justice