

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

EN BANC

PHILIPPINE MINING CTA EB NO. 1900
DEVELOPMENT (CTA Case No. 9292)
CORPORATION,
Petitioner,

-versus-

THE COMMISSIONER OF
INTERNAL REVENUE AND
THE OIC-ASSISTANT
COMMISSIONER, LARGE
TAXPAYERS SERVICE, IN
THEIR OFFICIAL
CAPACITIES AS
OFFICERS OF THE
BUREAU OF INTERNAL
REVENUE,

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

Respondents. Promulgated:

DEC 06 2019

X-----X
3:41 p.m.

RESOLUTION

MINDARO-GRULLA, J.:

This resolves the petitioner's "Motion for Reconsideration" assailing the Court *En Banc*'s October 16, 2019 Decision, the dispositive portion of which states:

*"WHEREFORE, premises considered, the Petition for Review docketed as CTA EB No. 1900 is **DENIED** for lack of merit. Accordingly, the Decision dated April 6, 2018, rendered by the Second Division of this Court in CTA Case No. 9292, and its Resolution dated July 5, 2018 are **AFFIRMED**. No pronouncement as to costs.*

SO ORDERED."

In assailing this Court's Decision, petitioner reiterates its previous argument that the Court has jurisdiction over the case.

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We resolve to deny petitioner's "Motion for Reconsideration".

Unless and until modified by the Supreme Court En Banc, the interpretation of PD No. 242 in the case of *Power Sector Assets and Liabilities Management Corporation vs. Commissioner of Internal Revenue*¹ (PSALM Case) should be applied in determining the proper forum with jurisdiction to resolve disputes, claims and controversies solely between or among the departments, bureaus, offices, agencies and instrumentalities of the National Government.

In the instant case, petitioner Philippine Mining Development Corporation is a GOCC, while respondent CIR represents the Bureau of Internal Revenue, another government agency. Clearly, this is a dispute solely between two government entities, and as such, following the ruling in the *PSALM Case*, this Court's Division has no jurisdiction.

After a careful examination of petitioner's motion for reconsideration, the Court finds that the argument raised in said motion had already been sufficiently passed upon and fully discussed not only by the Second Division's Decision dated April 6, 2018 and Resolution dated July 5, 2018 but also by this Court *En Banc*'s Decision dated October 16, 2019.

In sum, We find that no substantial argument was raised to merit reconsideration of our Decision promulgated on October 16, 2019.

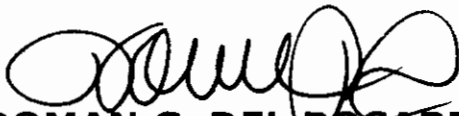
WHEREFORE, the "Motion for Reconsideration Re: Decision" is **DENIED** for lack of merit.

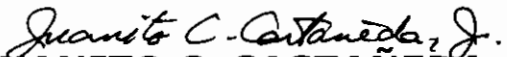
SO ORDERED.


CIELITO N. MINDARO-GRULLA
Associate Justice

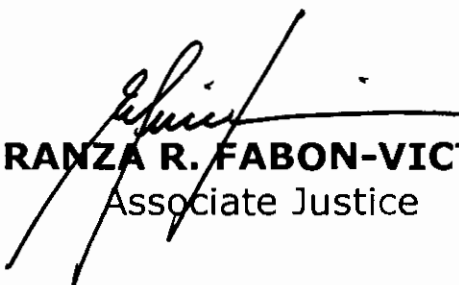
¹ G.R. No. 198146, August 8, 2017.

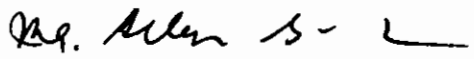
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice
(with dissenting opinion)

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

PHILIPPINE MINING CTA EB NO. 1900
DEVELOPMENT CORPORATION, (CTA Case No. 9292)
Petitioner,

-versus-

THE COMMISSIONER OF MANAHAN,
INTERNAL REVENUE AND THE BACORRO-VILLENA, and
OIC-ASSISTANT COMMISSIONER, MODESTO-SAN PEDRO, JJ.
LARGE TAXPAYERS SERVICE, IN
THEIR OFFICIAL CAPACITIES AS
OFFICERS OF THE BUREAU OF
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Present:

DEL ROSARIO, P.J.,
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UY,
FABON-VICTORINO,
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RINGPIS-LIBAN,

MANAHAN,

BACORRO-VILLENA, and

MODESTO-SAN PEDRO, JJ.

Promulgated:

Respondent.

DEC 06 2019 *3:41pm*

x

x

DISSENTING OPINION

MODESTO-SAN PEDRO, J.:

I respectfully dissent from the Decision penned by honorable Associate Justice Cielito N. Mindaro-Grulla, denying the instant “Motion for Reconsideration Re: Decision” for lack of jurisdiction pursuant to *Presidential Decree No. 242 (“PD 242”)*, and the case of *Power Sector Assets and Liabilities Management Corporation v. Commissioner of Internal Revenue (“PSALM Case”).*¹

Similar to my position in previous cases involving the same issue of whether this Court has jurisdiction over disputes and claims solely between the Bureau of Internal Revenue (“BIR”) and another government entity, it is my humble opinion that the Court of Tax Appeals (“CTA”) has jurisdiction over the present case, by virtue of the *1997 National Internal Revenue Code*, and *Republic Act No. (“RA”) 1125*, as amended by *RA 9282*, which provide for the **exclusive appellate jurisdiction of the CTA** over decisions or

¹ G.R. No. 198146, 8 August 2017.

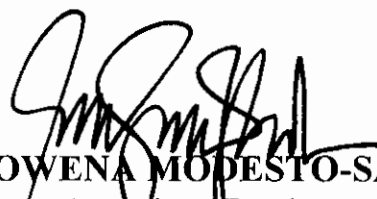
inactions by the Commissioner of Internal Revenue involving internal revenue taxes.

In matters involving tax disputes, *PD 242*, which is merely a general law that deals with the administrative settlement of disputes solely between or among government entities, must give way to *RA 9282*, a specialized law enacted to precisely deal with tax issues and controversies.² It is only logical that the CTA should have exclusive jurisdiction to decide on these matters³ since it already developed the necessary expertise on the subject of taxation as it is a specialized court dedicated exclusively to the study and resolution of tax problems.⁴

Further, the Supreme Court already declared that not all controversies solely between or among government entities fall under the provisions of *PD 242*. Following the ejusdem generis rule on statutory construction, disputes that are subject to administrative settlement under *PD 242* “must relate to the interpretation and application of statutes, contracts or agreements, or any other cases of similar nature.”⁵ Considering that tax disputes and controversies are neither similar nor analogous to the given enumeration, settlement of tax issues between the BIR and another government entity is not covered by *PD 242*.

Premises considered, I therefore vote to grant the instant “Motion for Reconsideration Re: Decision” and reverse the Decision dated 16 October 2019.

Respectfully submitted.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

² *PNOC v. CA, et. al.*, G.R. No. 109976, 26 April 2005.

³ *See Dissenting Opinion of Justice Mariano del Castillo, PSALM Case.*

⁴ *Macario Lim Gaw, Jr. v. CIR*, G.R. No. 222837, 23 July 2018.

⁵ *Orion Water District, et. al. v. GSIS*, G.R. No. 195382, 15 June 2016.