



Republic of the Philippines
Sandiganbayan
Quezon City

SEVENTH DIVISION

MINUTES of the proceedings held on April 15, 2019.

Present:

<i>MA. THERESA DOLORES C. GOMEZ-ESTOESTA</i> -----	<i>Chairperson</i>
<i>ZALDY V. TRESPESES</i> -----	<i>Associate Justice</i>
<i>GEORGINA D. HIDALGO</i> -----	<i>Associate Justice</i>

The following resolution was adopted:

SB-19-SCA-0002 - Danilo A. Lihaylihay v. Atty. Caesar R. Dulay

Gomez-Estoesta, J.:

Before the Court is an original Petition for *Mandamus* filed by Danilo A. Lihaylihay to compel Commissioner Caesar R. Dulay of the Bureau of Internal Revenue to deliver the payment of Twenty-Nine Billion Five Hundred Eighty Million (Php 29,580,000,000.00) allegedly representing Informer's Reward thru the "Garnishment/Levy of all BIR properties, assets and monies deposited at Landbank of the Philippines and, all monies, funds and assets recovered from Swiss Banks and deposited in Escrow Accounts of PCGG at Philippines National Bank-Trust Banking Group (PNB-Trust)."

The jurisdiction of the Sandiganbayan over petitions for *mandamus* has been laid down in Presidential Decree No. 1606 as amended by Republic Act No. 10660, specifically, Section 4 thereof, the relevant portion of which states:

The Sandiganbayan shall have exclusive original jurisdiction over petitions for the issuance of the writs of *mandamus*, prohibition, *certiorari*, *habeas corpus*, injunctions, and other ancillary writs and processes in aid of its appellate jurisdiction and over petitions of similar nature, including *quo warranto*, arising or that may arise in cases filed or which may be filed under Executive Order Nos. 1, 2, 14 and 14-A, issued in 1986; *Provided*, That the jurisdiction over these petitions shall not be exclusive of the Supreme Court. (Underscoring supplied)

It is clear from the above-quoted provision of law that the Sandiganbayan's jurisdiction over petitions for *mandamus* is in aid of its appellate jurisdiction and, per the same Section 4, the Sandiganbayan's appellate jurisdiction is over the regional trial courts only, thus:



The Sandiganbayan shall exercise exclusive appellate jurisdiction over final judgments, resolutions or orders of regional trial courts whether in the exercise of their own original jurisdiction or of their appellate jurisdiction as herein provided. (Underscoring supplied)

Verily, jurisdiction is conferred by law, and any judgment, order or resolution issued without it is void and cannot be given any effect.¹ Whenever it appears that the court has no jurisdiction over the subject matter, the action shall be dismissed.²

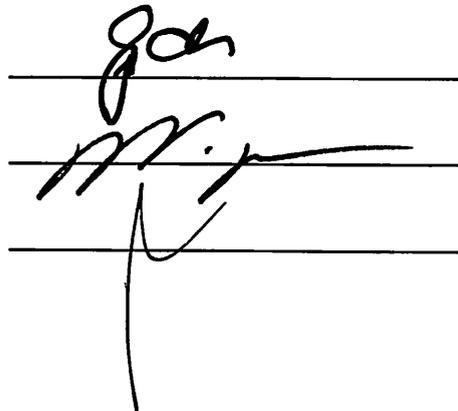
Considering that P.D. 1606 as amended does not give the Sandiganbayan any appellate jurisdiction over the Bureau of Internal Revenue in the exercise of the latter's executive/administrative function regarding requests for payment of Informer's Reward, the instant Petition is hereby **DISMISSED** for lack of jurisdiction on the part of this Court.

SO ORDERED. *ip*

GOMEZ-ESTOESTA, J., *Chairperson*

TRESPESES, J.

HIDALGO, J.



The image shows three horizontal lines representing signature lines. The top line has a handwritten signature that appears to be 'J. Gomez-Estoesta'. The middle line has a handwritten signature that appears to be 'J. Trespeses'. The bottom line has a handwritten signature that appears to be 'J. Hidalgo'. The signatures are written in black ink.

¹ *Magno v. People, et al.*, G.R. No. 171542, April 6, 2011, 647 SCRA 363, 371.
² *Id.* at 372 (citation omitted)