



Republic of the Philippines
Sandiganbayan
 Quezon City

SEVENTH DIVISION

MINUTES of the proceedings held on May 6, 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. Ceasar R. Dulay

Filed before the Court is Danilo A. Lihaylihay’s “VERIFIED MOTION FOR RECONSIDERATION” dated April 30, 2019 where he seeks reconsideration of the April 15, 2019 Resolution of the Court dismissing his Petition. Relevant to the issue of lack of jurisdiction which was the Court’s basis in dismissing his Petition, petitioner argues that: (1) as the Petition relates to the Resolution of the First Division of this Court rendered on October 29, 2007 in Civil Case No. 0013 entitled *Republic of the Philippines v. Herminio T. Disini*, then the Court already “long-acquired jurisdiction of the instant case way back 2007”; and that (2) the Court has appellate jurisdiction over the Presidential Commission on Good Government (PCGG) “which finally determined the validity of Petitioner’s reward claims on the tax revenues or ill-gotten wealth cases of former President Ferdinand E. Marcos, et al.” He also stated that the Department of Finance (DOF) already granted his claim for reward pursuant to DOF Resolution No. 09-2011 dated August 29, 2011 and that it is the ministerial duty of respondent BIR Commissioner Dulay to issue the corresponding Check Voucher representing his claim for Informer’s Reward.

As to the first argument, petitioner must be reminded that what he filed before the Court is an original action under Rule 65 of the Rules of Court; hence, the jurisdiction of the Court over the same does not hinge on a related case filed in the Sandiganbayan in 2007. On the contrary, being an original action, the jurisdiction of the Court will depend entirely on the allegations contained in said original action. In this case, petitioner seeks to compel respondent BIR Commissioner Ceasar R. Dulay to release to him his claim of Informer’s Reward. As explained in the assailed Resolution, jurisdiction is conferred by law and the law on the matter is Presidential Decree No. 1606 as

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amended. Said law gives the Sandiganbayan exclusive original jurisdiction over petitions for the issuance of writs of *mandamus* in aid of its appellate jurisdiction and, under the same law, the Sandiganbayan has appellate jurisdiction over the Regional Trial Court, specifically. We cannot expand said jurisdiction to include the Bureau of Internal Revenue and/or any of its Commissioners. Similarly, the jurisdiction of this Court cannot spill over the DOF insofar as special civil actions like *mandamus* is concerned. Indeed, the well-settled rule is that jurisdiction is conferred only by the Constitution or by law and is never derived by implication.¹ Any judgment, order or resolution issued without jurisdiction is void and cannot be given any effect.² Thus, whether or not it is the ministerial duty of respondent Commissioner Dulay to issue the requested Check Voucher representing petitioner's claim for Informer's Reward is not for this Court to determine.

As to petitioner's second argument that this Court has appellate jurisdiction over the PCGG, suffice it to state that petitioner's prayer for issuance of a writ of *mandamus* is not directed at the PCGG but at the BIR; thus, any or all action of the PCGG which touched on petitioner's request for payment of Informer's Reward is immaterial to the issue of whether the Court has jurisdiction over the Petition.

Relatedly, while it is true that under P.D. 1606 as amended, the Sandiganbayan also has jurisdiction over petitions of similar nature as those for the issuance of the writs of *mandamus*, prohibition, *certiorari*, *habeas corpus*, injunctions, and other ancillary writs and processes "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", it is our considered view that the claim for Informer's Reward made against the Commissioner of the BIR is not covered by said Executive Orders as it did not arise therefrom nor is it necessarily related thereto within the context of said Executive Orders.³ In fact, going by petitioner's own Annex "A", which is the Resolution of the First Division promulgated on October 26, 2009 in Civil Case No. 0013, the First Division of this Court had occasion to rule that:

. . . Although the ruling of the Supreme Court in *PCGG vs. Peña* is now imbedded in R.A. 8249 vesting this Court jurisdiction over civil and criminal cases filed pursuant to and in connection with Executive Orders No. 1, 2, 14 and 14-A, issued in 1986, the claim of an informer's charging lien is not considered as an incident arising from, incidental to, related to

¹ Cf. *Abbot v. Mapayo*, G.R. No. 134102, July 6, 2000, 335 SCRA 265, 270 citing *Garcia, Jr. v. Sandiganbayan*, G.R. No. 114135, Oct. 7, 1994, 237 SCA 552.

² *Magno v. People, et al.*, G.R. No. 171542, April 6, 2011, 647 SCRA 363, 371.

³ E.O. No. 1: on the creation of the PCGG

E.O. No. 2: as to the preservation and recovery by the PCGG of assets of former President Ferdinand Marcos and his cronies

E.O. No. 14: Defining the jurisdiction over cases involving the ill-gotten wealth of former President Marcos, etc.

E.O. No. 14-A which amends E.O. No. 14

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the cases filed pursuant to and in connection with the said Executive Orders.
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From the above provisions, it is clear that the Notice of Informer's Charging Lien should be filed with the Bureau of Internal Revenue where Danilo Lihaylihay filed his informations and it is the Secretary of Finance who has the sole jurisdiction to approve or deny the claim for an informer's reward.

WHEREFORE, the Notice of Informer's Charging Lien dated January 4, 2007 of Danilo A. Lihaylihay is hereby DENIED.⁴

While we are not bound by said ruling, it nonetheless drives home our own point that the Sandiganbayan has no jurisdiction over the instant Petition as it did not arise from a case filed under E.O. Nos. 1, 2, 14 or 14-A.

The foregoing considered, the Court has no choice but to **DENY** the Motion for Reconsideration for lack of jurisdiction to act on the same.

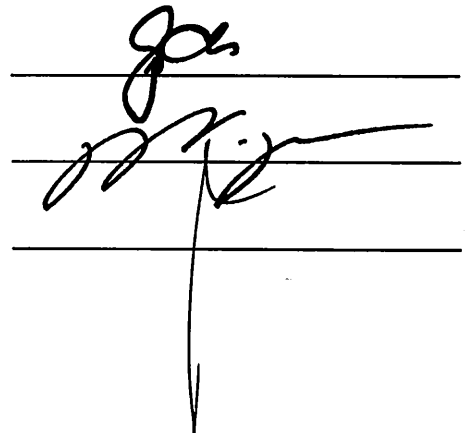
Similarly, petitioner's "AMENDED PETITION FOR MANDAMUS (Section 3, par. 1 and Section 4, par 2, 1997 Rules of Civil Procedure)" dated April 29, 2019 is **DISMISSED** for lack of jurisdiction.

SO ORDERED *ip*


GOMEZ-ESTOESTA, J., *Chairperson*

TRESPESES, J.

HIDALGO, J.



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