



Republic of the Philippines  
Supreme Court  
Manila

THIRD DIVISION

NOTICE

Sirs/Mesdames:

*Please take notice that the Court, Third Division, issued a Resolution dated August 18, 2014, which reads as follows:*

**“G.R. No. 213394 (Spouses Emmanuel D. Pacquiao and Jinky J. Pacquiao v. The Court of Tax Appeals-First Division and the Commissioner of Internal Revenue).** - The Court, without necessarily giving due course thereto, resolves to:

- (a) **NOTE** the Petition for Certiorari (with Urgent Application for the Issuance of a *Status Quo Ante* Order/Temporary Restraining Order and/or Writ of Preliminary Injunction, assailing the April 22, 2014 Resolution and the July 11, 2014 Resolution of the First Division, Court of Tax Appeals (CTA) in CTA Case No. 8683; and
- (b) Require respondents to file a **COMMENT** thereon (not to file a motion to dismiss) within ten (10) days from notice.


Acting on the Urgent Application for the Issuance of a *Status Quo Ante* Order/Temporary Restraining Order and/or Writ of Preliminary Injunction, the Court resolves to issue a **TEMPORARY RESTRAINING ORDER** against the April 22, 2014 Resolution and the July 11, 2014 Resolution of CTA in CTA Case No. 8683.

**NOW, THEREFORE**, extending indefinitely and until further orders from this Court, (1) respondent CTA (First Division) its agents, representatives, or persons acting in its place and stead, are hereby **ENJOINED** from implementing its April 22, 2014 Resolution and the July 11, 2014 Resolution of the First Division, CTA, in CTA Case No. 8683, insofar as it requires petitioners to either deposit a cash bond in the amount of ₱3,298,514,894.35 or to post a surety bond in the amount of ₱4,947,772,341.53, as a condition for the suspension of collection of

- over -

deficiency income taxes and VAT against petitioners for the years 2008 and 2009; and that in the meantime, (2) respondent CTA (First Division) is hereby **ENJOINED** to proceed with CTA Case No. 8683 with deliberate dispatch; and that (3) the respondent Commissioner of Internal Revenue, her agents, representatives, or persons acting in her place and stead, are hereby **ENJOINED** from issuing, executing, enforcing, implementing, or otherwise giving effect to any Warrant of Dstraint and/or Levy, Warrants of Garnishment, and Notice of Tax Lien, and from attempting to collect any tax on the basis of the deficiency income tax and VAT assessments against petitioners for the years 2008 and 2009, as well as any increments thereon, and from doing any and all acts relative thereto. (**Brion, J.**, designated *Additional Member per Special Order No. 1752 dated August 11, 2014.*)”

Very truly yours,

  
**WILFREDO V. LAPITAN**  
Division Clerk of Court *8/28/14*

Hon. Roman G. Del Rosario  
Presiding Justice  
COURT OF TAX APPEALS  
Agham Road, Diliman  
1101 Quezon City  
(CTA Case No. 8683)

Hon. Kim Jacinto-Henares  
Commissioner of Internal Revenue  
BUREAU OF INTERNAL REVENUE  
1100 Quezon City

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Manila

**THIRD DIVISION**

**SPOUSES EMMANUEL D. G.R. No. 213394**  
**PACQUIAO and JINKY J.**  
**PACQUIAO,**  
Petitioners,

- versus -

**THE COURT OF TAX APPEALS**  
**- FIRST DIVISION and THE**  
**COMMISSIONER OF**  
**INTERNAL REVENUE,**  
Respondents.

**TEMPORARY RESTRAINING**  
**ORDER**

X -----X

**TO: HON. ROMAN G. DEL ROSARIO**  
Presiding Justice  
COURT OF TAX APPEALS  
Agham Road, Diliman  
1101 Quezon City  
(CTA Case No. 8683)

**HON. KIM JACINTO-HENARES**  
Commissioner of Internal Revenue  
BUREAU OF INTERNAL REVENUE  
1100 Quezon City

- over -

A handwritten signature in black ink is located at the bottom right of the page. It appears to be a stylized name, possibly "R. Del Rosario" or similar.

## GREETINGS:

WHEREAS, the Supreme Court, on August 18, 2014, adopted a resolution in the above-entitled case, to wit:

**“G.R. No. 213394 (*Spouses Emmanuel D. Pacquiao and Jinky J. Pacquiao v. The Court of Tax Appeals-First Division and the Commissioner of Internal Revenue*). - The Court, without necessarily giving due course thereto, resolves to:**

- (a) **NOTE** the Petition for Certiorari (with Urgent Application for the Issuance of a *Status Quo Ante* Order/Temporary Restraining Order and/or Writ of Preliminary Injunction, assailing the April 22, 2014 Resolution and the July 11, 2014 Resolution of the First Division, Court of Tax Appeals (CTA) in CTA Case No. 8683; and
- (b) Require respondents to file a **COMMENT** thereon (not to file a motion to dismiss) within ten (10) days from notice.

Acting on the Urgent Application for the Issuance of a *Status Quo Ante* Order/Temporary Restraining Order and/or Writ of Preliminary Injunction, the Court resolves to issue a **TEMPORARY RESTRAINING ORDER** against the April 22, 2014 Resolution and the July 11, 2014 Resolution of the CTA in CTA Case No. 8683.”

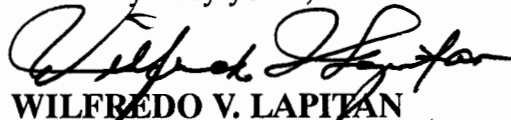
**NOW, THEREFORE**, extending indefinitely and until further orders from this Court, (1) respondent CTA (First Division) its agents, representatives, or persons acting in its place and stead, are hereby **ENJOINED** from implementing its April 22, 2014 Resolution and the July 11, 2014 Resolution of the First Division, CTA, in CTA Case No. 8683, insofar as it requires petitioners to either deposit a cash bond in the amount of ₱3,298,514,894.35 or to post a surety bond in the amount of ₱4,947,772,341.53, as a condition for the suspension of collection of



deficiency income taxes and VAT against petitioners for the years 2008 and 2009; and that in the meantime, (2) respondent CTA (First Division) is hereby **ENJOINED** to proceed with CTA Case No. 8683 with deliberate dispatch; and that (3) the respondent Commissioner of Internal Revenue, her agents, representatives, or persons acting in her place and stead, are hereby **ENJOINED** from issuing, executing, enforcing, implementing, or otherwise giving effect to any Warrant of Dstraint and/or Levy, Warrants of Garnishment, and Notice of Tax Lien, and from attempting to collect any tax on the basis of the deficiency income tax and VAT assessments against petitioners for the years 2008 and 2009, as well as any increments thereon, and from doing any and all acts relative thereto. (*Brion, J., designated Additional Member per Special Order No. 1752 dated August 11, 2014.*)

**GIVEN** by the authority of the **HONORABLE PRESBITERO J. VELASCO, JR.**, Chairperson of the Third Division of the Supreme Court of the Philippines, this 18<sup>th</sup> day of August, Two Thousand and Fourteen.

Very truly yours,

  
**WILFREDO V. LAPITAN**  
Division Clerk of Court  
8/20/14

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