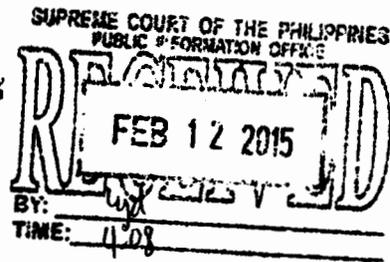




Republic of the Philippines  
Supreme Court  
Manila



FIRST DIVISION

NOTICE

Sirs/Mesdames:

*Please take notice that the Court, First Division, issued a Resolution dated February 9, 2015 which reads as follows:*

**“G.R. No. 215950 – (Tridharma Marketing Corp. v. Court of Tax Appeals and the Commissioner of Internal Revenue).** – After deliberating on 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 of the Resolutions dated July 8, 2014 and December 22, 2014 of the Court of Tax Appeals in CTA Case No. 8833, the Court, without necessarily giving due course thereto, resolves to:

- (a) **REQUIRE** respondents to file a **COMMENT** thereon (not to file a motion to dismiss) within ten (10) days from notice; and
- (b) **ISSUE** a **TEMPORARY RESTRAINING ORDER** effective immediately against the July 8, 2014 Resolution and December 22, 2014 Resolution of the CTA in CTA Case No. 8833.

**NOW, THEREFORE,** extending indefinitely and until further orders from this Court, (1) respondent CTA (Second Division), its agents, representatives, or persons acting in its place and stead, are hereby **ENJOINED** from implementing its July 8, 2014 Resolution and December 22, 2014 Resolution of the Second Division, CTA in CTA Case No. 8833, insofar as it requires petitioner to post a surety bond in the amount of ₱4,467,391,881.76, as a condition for the suspension of collection of deficiency income taxes and value-added taxes (VAT) against petitioner for the taxable year 2010; and that in the meantime, (2) respondent CTA

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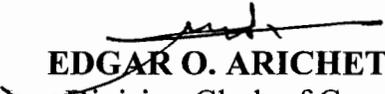
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(Second Division) is hereby **DIRECTED** to proceed with CTA Case No. 8833 with deliberate dispatch; and that (3) the respondent Commissioner of Internal Revenue, her agents, representatives, or persons acting in her place and stead, are hereby **ENJOINED** from attempting to collect any tax on the basis of the deficiency income tax and VAT assessments against petitioner for the taxable year 2010, as well as any additions thereon, and from doing any and all acts relative thereto, such as, but not limited to, issuance of notice of lien, or warrants of distraint/levy or garnishment.

The petitioner is hereby **DIRECTED** to **SUBMIT** within five (5) days from notice hereof, a soft copy in compact disc, USB or e-mail containing the PDF file of the signed petition for certiorari and its annexes pursuant to the Resolution dated February 25, 2014 in A.M. Nos. 10-3-7-SC and 11-9-4-SC.

**SO ORDERED.”**

Very truly yours,

  
**EDGAR O. ARICHETA**  
Division Clerk of Court

**127**

SIGUION REYNA MONTECILLO  
& ONGSIAKO (x)  
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Bureau of Internal Revenue (x)  
Litigation Division  
R703, BIR National Office Bldg.  
Agham Rd., Diliman  
1128 Quezon City

Court of Tax Appeals (x)  
National Government Center  
Diliman 1128 Quezon City  
(CTA Case No. 8833)

The Solicitor General (x)  
Makati City

The Hon. Commissioner (x)  
Bureau of Internal Revenue  
BIR Main Bldg., Agham Rd.  
Diliman 1128 Quezon City

Public Information Office (x)  
Supreme Court  
(For uploading pursuant to A.M.  
No. 12-7-1-SC)



Republic of the Philippines  
Supreme Court  
Manila

First Division

TRIDHARMA MARKETING CORP.  
Petitioner,

G.R. No. 215950

- versus -

TEMPORARY RESTRAINING  
ORDER

COURT OF TAX APPEALS AND  
THE COMMISSIONER OF INTERNAL  
REVENUE

Respondents.

X ----- X

TO: COURT OF TAX APPEALS (x)  
National Government Center  
Agham Road  
Diliman 1128 Quezon City  
(CTA Case No. 8833)

THE HON. COMMISSIONER (x)  
Bureau of Internal Revenue  
BIR Main Bldg.  
Agham Road  
Diliman 1128 Quezon City

GREETINGS:

*WHEREAS*, the Supreme Court, on February 9, 2015, adopted a resolution in the above-entitled case, to wit:

“G.R. No. 215950 – (*Tridharma Marketing Corp. v. Court of Tax Appeals and the Commissioner of Internal Revenue*). – After deliberating on 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 of the Resolutions dated July 8, 2014 and December

-over- three (3) pages....

22, 2014 of the Court of Tax Appeals in CTA Case No. 8833, the Court, without necessarily giving due course thereto, resolves to:

- (a) **REQUIRE** respondents to file a **COMMENT** thereon (not to file a motion to dismiss) within ten (10) days from notice; and
- (b) **ISSUE** a **TEMPORARY RESTRAINING ORDER** effective immediately against the July 8, 2014 Resolution and December 22, 2014 Resolution of the CTA in CTA Case No. 8833.

**NOW, THEREFORE**, extending indefinitely and until further orders from this Court, (1) respondent CTA (Second Division), its agents, representatives, or persons acting in its place and stead, are hereby **ENJOINED** from implementing its July 8, 2014 Resolution and December 22, 2014 Resolution of the Second Division, CTA in CTA Case No. 8833, insofar as it requires petitioner to post a surety bond in the amount of ₱4,467,391,881.76, as a condition for the suspension of collection of deficiency income taxes and value-added taxes (VAT) against petitioner for the taxable year 2010; and that in the meantime, (2) respondent CTA (Second Division) is hereby **DIRECTED** to proceed with CTA Case No. 8833 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 attempting to collect any tax on the basis of the deficiency income tax and VAT assessments against petitioner for the taxable year 2010, as well as any additions thereon, and from doing any and all acts relative thereto, such as, but not limited to, issuance of notice of lien, or warrants of distraint/levy or garnishment.

The petitioner is hereby **DIRECTED** to **SUBMIT** within five (5) days from notice hereof, a soft copy in compact disc, USB or e-mail containing the PDF file of the signed petition for certiorari and its annexes pursuant to the Resolution dated February 25, 2014 in A.M. Nos. 10-3-7-SC and 11-9-4-SC.



**GIVEN** by the *Hon. Chief Justice MARIA LOURDES P. A. SERENO*, Chairman of the First Division, Supreme Court of the Philippines, this 9<sup>th</sup> day of February, two thousand and fifteen.

Very truly yours,

  
**EDGAR O. ARICHETA**  
Division Clerk of Court  
127

SIGUION REYNA MONTECILLO  
& ONGSLAKO (x)

Counsel for Petitioner  
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