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WILFREDO V. LAPITAN
Division Clerk of Court
Third Division

AUG 03 2018

Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

DANILO A. LIHAYLIHAY,
Petitioner,

-versus-

THE TREASURER OF THE PHILIPPINES ROBERTO C. TAN, SECRETARY OF FINANCE MARGARITO B. TEVES, SECRETARY OF THE DEPARTMENT OF ENVIRONMENT AND NATURAL RESOURCES, AND THE GOVERNOR OF BANGKO SENTRAL NG PILIPINAS (BSP),
Respondents.

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G.R. No. 192223

Present:

VELASCO, JR., *J., Chairperson,*
BERSAMIN,
LEONEN,
MARTIRES, and
TIJAM, *JJ.*

Promulgated:
July 23, 2018

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DECISION

LEONEN, *J.*:

The grant of an informer's reward for the discovery, conviction, and punishment of tax offenses is a discretionary quasi-judicial matter that cannot be the subject of a writ of mandamus. It is not a legally mandated ministerial duty. This reward cannot be given to a person who only makes sweeping averments about undisclosed wealth, rather than specific tax offenses, and who fails to show that the information which he or she supplied was the undiscovered pivotal cause for the revelation of a tax offense, the conviction and/or punishment of the persons liable, and an

actual recovery made by the State. Indiscriminate, expendable information negates a clear legal right and further impugns the propriety of issuing a writ of mandamus.

A writ of mandamus will not issue unless it is shown that there is no other plain, speedy, and adequate remedy in the ordinary course of law. While this Court exercises original jurisdiction over petitions for mandamus, it will not exercise jurisdiction over those filed without exhausting administrative remedies, in violation of the doctrine of primary jurisdiction and the principle of hierarchy of courts, and when their filing amounts to an act of forum shopping.

This resolves a Petition for Mandamus and Damages, with a Prayer for a Writ of Garnishment,[1] praying that former Treasurer of the Philippines Roberto C. Tan (Treasurer Tan), former Secretary of Finance Margarito B. Teves (Secretary Teves), the Governor of Bangko Sentral ng Pilipinas, and the Secretary of the Department of Environment and Natural Resources (collectively, respondents) be ordered to deliver to Danilo A. Lihaylihay (Lihaylihay) the amounts of ₱11,875,000,000,000.00 and ₱50,000,000,000.00, and several government lands as informer's rewards owing to Lihaylihay's alleged instrumental role in the recovery of ill-gotten wealth from former President Ferdinand E. Marcos (President Marcos), his family, and their cronies.

In his Petition, erstwhile presidential candidate[2] Lihaylihay identified himself as a "Confidential Informant of the State (CIS) pursuant to Republic Act No. 2338,[3] duly accredited and registered as such with the Bureau of Internal Revenue (BIR) and Presidential Commission on Good Government (PCGG)."[4]

Lihaylihay particularly recalled sending two (2) letters, both dated March 11, 1987, to Atty. Eliseo Pitargue (Atty. Pitargue), the former head of the Bureau of Internal Revenue-Presidential Commission on Good Government Task Force, concerning information on former President Marcos' ill-gotten wealth.

The first letter[5] concerned gold bullions and diamonds. It read:

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1 *Rollo*, pp. 3–29, Petition.

2 *This presidential wannabe claims chatting with Obama*, ABS-CBN HALALAAN 2016, October 18, 2018 <http://news.abs-cbn.com/halalan2016/nation/10/17/15/presidential-wannabe-claims-chatting-obama>; and Aries Joseph Hegina, *List: Presidential, VP, senatorial aspirations on day 1 of COC filing*, PHILIPPINE DAILY INQUIRER, October 12, 2015 <http://newsinfo.inquirer.net/730217/list-presidential-vp-senatorial-aspirants-on-day-1-of-coc-filing>.

3 An Act to Provide for Reward to Informers of Violations of the Internal Revenue and Customs Laws.

4 *Rollo*, p. 5.

5 Id. at 30, Annex A of Petition.

March 11, 1987

ATTY. ELISEO PITARGUE
Head-BIR-PCGG Task Force
Pursuant to MOA dated 2/27/87
BIR Tax Fraud Division
Diliman, Quezon City

Dear Sir:

In obedience to the call of her Excellency President Corazon C. Aquino thru Executive Order Nos. 1, 2, 14-A granting immunity from criminal prosecution to all persons who cooperate [in] the government's efforts of recovering the ill-gotten wealth amassed by Former President F. Marcos and deposited in several banks (177 banks) in 72 countries all over the world. These treasures include 650,000 tons (of) gold and 500,000 p[ie]ces of 10-karat diamonds lent by Royal Clan to CB.

The 205,000 metric tons of gold bullions from the VAULTS of the Philippine Central Bank as reserves were looted by former President Marcos and deposited in England/Austria (CREDITSTALT BANKVEREIN GRAZ, FILLALE HERRENGASSE, AUSTRIA UNDER CERTIFICATE OF OBLIGATION NO. 400786822 CREDIT ANST/CS-564003-VIEN-SUISSE-BCTSWITZERLAND-CTs-034000206. The $13-Billion was also deposited by President Marcos in UBS Account No. 885931 alias 'I. ARENETTA'.

On February 4, 1972, the Honorable Judge Enrique B. Agana of the Court of First Instance (CFI), Branch 28, Pasay City, in LRC/Civil Case No. 3957-P[,] ordered President Marcos to return such gold bullions and diamonds to the vaults of the Philippine Central Bank for the economic survival of the country and people.

I am privy to these transactions because I am the de[s]cendant of RAJAH LAPULAPU—the eldest son of KING LUISONG TAGEAN TALLANO, the ascendant of Don Esteban Benitez Tallano—the owner of those gold bullions/diamonds—the Royal clan that lent said treasures to the Philippine Central Bank during the time of President Manuel Roxas. Pres. Manuel Acuna Roxas is [a] first cousin of Don Esteban Benitez Tallano. While President Marcos was the brilliant lawyer of the Tagean-Tallano Clan before he entered politics in 1965.

However, upon learning of the aforesaid court decision which already became final and executory on April 4, 1972, President Marcos declared Martial Law on September 21, 1972 thereby prevented (sic) the actual enforcement of the court's decision aforecited.

I therefore hereby reserved (sic) my right to claim for the 25% informer's reward thereof pursuant to Section 1 of Republic Act No. 2338[6] upon actual recovery of those ill-gotten wealth/assets.

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[6] Section 1. Any person, except an internal revenue or customs official or employee, or other public officials, or his relative within the sixth degree of consanguinity, who voluntarily gives definite and sworn information, stating the facts constituting as grounds for such information not yet in the possession of the Bureau of Internal Revenue or the Bureau of Customs, leading to the discovery of frauds upon the internal revenue or customs laws, or violations of any of the provisions thereof, thereby resulting in the recovery of revenues, surcharges and fees and/or the conviction of the guilty

DANILO A. LIHAYLIHAY
Informer
Bacoor, Cavite

The second letter[7] concerned alleged dollar deposits at the Union Bank of Switzerland:

March 11, 1987

ATTY. ELISEO PITARGUE
Head, PCGG-BIR Task Force
(Pursuant to MOA dated 2/27/87)

RE: MA VICTORIA IRENE MARCOS-ARANETA
(UBS Account No. 885931-US$13-B)

Dear Sir:

Pursuant to the call of Her Excellency President Corazon C. Aquino under Executive Order Nos. 14 and 14-A dated May 17, 1986, I hereby furnished (sic) the information that IRENE MARCOS-ARANETA, the younger daughter of former President Ferdinand E. Marcos, has ill-gotten wealth or ill-gained properties (moneys) deposited in the UNION BANK OF SWITZERLAND (UBS).

Mrs. Irene Marcos-Araneta is the wife of Gregorio Araneta III with present addresses at 915 Mountain Home Rd., Woodside, California, USA 94062; 3510 Baker Street, San Francisco, California, USA, 94123.

UBS Account No. 885931 in the amount of US$13-B, more or less, were deposited by Irene Araneta using an alias/cover-up "I. ARENETTA". The UBS tolerated to hide said deposit/account of the MARCOS FAMILY to avoid exposure and freezing thereby to mislead/cheat the Philippine Government.

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party and/or the imposition of any fine or penalty shall be rewarded in a sum equivalent to twenty-five per centum of the revenues, surcharges or fees recovered and/or fine or penalty imposed and collected. The same amount of reward shall also be given to informer or informers where the violator has offered to compromise the violation of law committed by him and his offer has been accepted by the Commissioner of Internal Revenue or the Commissioner of Customs, as the case may be, and in such a case the twenty-five per centum reward fixed herein shall be based on the amount agreed in the compromise and collected from the violator: Provided, That should no revenue surcharges or fees be actually recovered or collected, such persons should not be entitled to a reward: Provided, further, That the information required herein shall not refer to a case already pending or previously investigated or examined by the Commissioner of Internal Revenue or the Commissioner of Customs, or any of their deputies, agents or examiners, as the case may be, or the Secretary of Finance or any of his deputies or agents: Provided, finally, That the reward provided herein shall be paid under regulations issued jointly by the Commissioners of Internal Revenue and Customs with the approval of the Secretary of Finance, and that the determination of the degree of relationship between the Internal Revenue or Customs official or employee and the informer shall be left not only to the Commissioner of Internal Revenue or the Commissioner of Customs, as the case may be, but should be jointly made by such official and the Solicitor General.

The reward herein authorized shall be paid out of revenues, surcharges. compromises, and penalties established by law, collected and accounted for as a result of the information furnished by the informer.

[7] Id. at 31, Annex A-1 of the Petition.

> It is, therefore, most respectfully requested of this administration to immediately initiate the necessary legal actions for the recovery of these ill-gotten wealth/prop[e]rties of the Marcos family which were being hidden in several secret bank accounts in Switzerland, in order to protect the national interest of our government and the people of the Philippines.
>
> I also hereby reserved (sic) my right to claim for the 25% informer[']s reward under Section 1 of Republic Act No. 2338 in consonance with Section 9 of Department Order No. 46-66 of the Department of Finance (DOF) pursuant to the ruling of the Honorable Supreme Court in the case of "Gonzalo N. Rubic vs. Auditor General," 100 Phil[.] 772 (1957).
>
> Very truly yours,
>
> DANILO A. LIHAYLIHAY
> Informer under R.A. 2338
> Isla de Balot, Tabing Dagat
> Bacoor, Cavite, Philippines

Almost 20 years later, on November 29, 2006, Lihaylihay wrote to then Commissioner of Internal Revenue, Jose Mario C. Buñag (Commissioner Buñag), demanding payment of 25% informer's reward on the ₱118,270,243,259.00 supposedly recovered by the Philippine government through compromise agreements with the Marcoses. He also insisted on the need for the government to collect Fortune Tobacco Corporation's tax deficiencies amounting to ₱97,039,862,933.40, to recover ₱47,500,000,000,000.00 of Marcos' deposits in Switzerland, and to deliver to him the informer's rewards corresponding to the recovery of these.[8]

On January 10, 2008, Lihaylihay wrote to then President Gloria Macapagal-Arroyo (President Macapagal-Arroyo), insisting on the need to recover the Marcos' wealth that he identified and his corresponding entitlement to an informer's reward.[9]

Acting on Lihaylihay's letter, Assistant Executive Secretary Lynn Danao-Moreno referred the matter to the Presidential Commission on Good Government,[10] which eventually referred the matter to the Department of Finance.[11]

Lihaylihay wrote to then Department of Finance Secretary Teves on August 11, 2009, reiterating his entitlement to an informer's reward.[12] On September 1, 2009, Lihaylihay wrote to both Secretary Teves and Treasurer Tan, again insisting on his entitlement to an informer's reward.[13]

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8 Id. at 32–36, Annex B of the Petition.
9 Id. at 52, Annex E of the Petition.
10 Id. at 53, Annex F of the Petition.
11 Id. at 55, Annex H of the Petition.
12 Id. at 66–68, Annex K of the Petition.
13 Id. at 69–71, Annex L of the Petition.

On May 31, 2010, without waiting for Secretary Teves' and Treasurer Tan's official actions on his letters, Lihaylihay filed the present Petition,[14] dubbed a Petition for "Mandamus and Damages, with a Prayer for a Writ of Garnishment."[15] Insisting on his entitlement to informer's rewards, he prays that Treasurer Tan and Secretary Teves be ordered to deliver to him the amount of ₱11,875,000,000,000.00; that the Secretary of Environment and Natural Resources be ordered to transfer to him several government lands; and that the Governor of Bangko Sentral ng Pilipinas be ordered to garnish in his favor ₱50,000,000,000.00 worth of jewelry recovered from former First Lady Imelda Romualdez Marcos.[16]

For resolution is the issue of whether or not petitioner Danilo A. Lihaylihay is entitled to a writ of mandamus to compel respondents then Treasurer of the Philippines Roberto C. Tan, then Secretary of Finance Margarito B. Teves, the Secretary of the Department of Environment and Natural Resources, and the Governor of Bangko Sentral ng Pilipinas to deliver to him proceeds and properties representing 25% informer's reward pursuant to Section 1 of Republic Act No. 2338.

This Petition should clearly be denied.

I

Rule 65, Section 3 of the 1997 Rules of Civil Procedure spells out the parameters for the issuance of a writ of mandamus:

> Section 3. Petition for mandamus. — When any tribunal, corporation, board, officer or person unlawfully neglects the performance of an act which the law specifically enjoins as a duty resulting from an office, trust, or station, or unlawfully excludes another from the use and enjoyment of a right or office to which such other is entitled, and there is no other plain, speedy and adequate remedy in the ordinary course of law, the person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment be rendered commanding the respondent, immediately or at some other time to be specified by the court, to do the act required to be done to protect the rights of the petitioner, and to pay the damages sustained by the petitioner by reason of the wrongful acts of the respondent.
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> The petition shall also contain a sworn certification of non-forum shopping as provided in the third paragraph of section 3, Rule 46.

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[14] Id. at 3–29.
[15] Id. at 3.
[16] Id. at 21–23.

A writ of mandamus may issue in either of two (2) situations: first, "when any tribunal, corporation, board, officer or person unlawfully neglects the performance of an act which the law specifically enjoins as a duty resulting from an office, trust, or station"; second, "when any tribunal, corporation, board, officer or person . . . unlawfully excludes another from the use and enjoyment of a right or office to which such other is entitled."

The first situation demands a concurrence between a clear legal right accruing to petitioner and a correlative duty incumbent upon respondents to perform an act, this duty being imposed upon them by law.[17]

Petitioner's legal right must have already been clearly established. It cannot be a prospective entitlement that is yet to be settled. In *Lim Tay v. Court of Appeals*,[18] this Court emphasized that "[m]andamus will not issue to establish a right, but only to enforce one that is already established."[19] In *Pefianco v. Moral*,[20] this Court underscored that a writ of mandamus "never issues in doubtful cases."[21]

Respondents must also be shown to have *actually* neglected to perform the act mandated by law. Clear in the text of Rule 65, Section 3 is the requirement that respondents "unlawfully *neglect*" the performance of a duty. The mere existence of a legally mandated duty or the pendency of its performance does not suffice.

The duty subject of mandamus must be ministerial rather than discretionary.[22] A court cannot subvert legally vested authority for a body or officer to exercise discretion. In *Sy Ha v. Galang*:[23]

> [M]andamus will not issue to control the exercise of discretion of a public officer where the law imposes upon him the duty to exercise his judgment in reference to any matter in which he is required to act, because it is his judgment that is to be exercised and not that of the court.[24]

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17 *Philippine Coconut Authority v. Primex Coco Products, Inc.*, 528 Phil. 365 (2006) [Per J. Callejo, Sr., First Division].

18 *Lim Tay v. Court of Appeals*, 355 Phil. 381 (1998) [Per J. Panganiban, First Division].

19 Id. at 384.

20 379 Phil. 468 (2000) [Per J. Bellosillo, Second Division].

21 Id. at 479.

22 *Sy Ha v. Galang*, 117 Phil. 798 (1963) [Per J. Bautista-Angelo, En Banc].

23 117 Phil. 798 (1963) [Per J. Bautista-Angelo, En Banc].

24 Id. at 805, citing *Blanco vs. Board of Medical Examiners*, 46 Phil. 190 (1924) [Per J. Malcolm, Second Division]; *Diokno vs. RFC*, 91 Phil. 608 (1952) [Per J. Labrador, En Banc]; See also *Inchausti & Co. vs. Wright*, 47 Phil. 866 (1925) [Per J. Johns, First Division]; *Marcelo Steel Corp. vs. The Import Control Board*, 87 Phil. 374 (1950) [Per J. Bengzon, En Banc].

This Court distinguished discretionary functions from ministerial duties, and related the exercise of discretion to judicial and quasi-judicial powers. In *Sanson v. Barrios*:[25]

> Discretion, when applied to public functionaries, means a power or right conferred upon them by law of acting officially, under certain circumstances, according to the dictates of their own judgments and consciences, uncontrolled by the judgments or consciences of others. A purely ministerial act or duty, in contradistinction to a discretional act, is one which an officer or tribunal performs in a given state of facts, in a prescribed manner, in obedience to the mandate of legal authority, without regard to or the exercise of his own judgment, upon the propriety or impropriety of the act done. If the law imposes a duty upon a public officer, and gives him the right to decide how or when the duty shall be performed, such duty is discretionary and not ministerial. The duty is ministerial only when the discharge of the same requires neither the exercise of official discretion nor judgment. . . . Mandamus will not lie to control the exercise of discretion of an inferior tribunal . . . , when the act complained of is either judicial or quasi-judicial. . . . It is the proper remedy when the case presented is outside of the exercise of judicial discretion.[26] (Citations omitted)

Mandamus, too, will not issue unless it is shown that "there is no other plain, speedy and adequate remedy in the ordinary course of law."[27] This is a requirement basic to all remedies under Rule 65, i.e., certiorari, prohibition, and mandamus.

II

The most basic obstacle to petitioner's claim for an informer's reward under Section 1 of Republic Act No. 2338 is that Republic Act No. 2338 is no longer in effect.

Section 1 of Republic Act No. 2338 provides:

> Section 1. Any person, except an internal revenue or customs official or employee, or other public officials, or his relative within the sixth degree of consanguinity, who voluntarily gives definite and sworn information, stating the facts constituting as grounds for such information not yet in the possession of the Bureau of Internal Revenue or the Bureau of Customs, leading to the discovery of frauds upon the internal revenue or customs laws, or violations of any of the provisions thereof, thereby resulting in the recovery of revenues, surcharges and fees and/or the conviction of the guilty party and/or the imposition of any fine or penalty shall be rewarded in a sum equivalent to twenty-five per centum of the revenues, surcharges or fees recovered and/or fine or penalty imposed and collected. The same

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[25] 63 Phil. 198 (1936) [Per J. Recto, En Banc].
[26] Id. at 203.
[27] RULES OF COURT, Rule 65, sec. 3.

> amount of reward shall also be given to informer or informers where the violator has offered to compromise the violation of law committed by him and his offer has been accepted by the Commissioner of Internal Revenue or the Commissioner of Customs, as the case may be, and in such a case the twenty-five per centum reward fixed herein shall be based on the amount agreed in the compromise and collected from the violator: Provided, That should no revenue surcharges or fees be actually recovered or collected, such persons should not be entitled to a reward: Provided, further, That the information required herein shall not refer to a case already pending or previously investigated or examined by the Commissioner of Internal Revenue or the Commissioner of Customs, or any of their deputies, agents or examiners, as the case may be, or the Secretary of Finance or any of his deputies or agents: Provided, finally, That the reward provided herein shall be paid under regulations issued jointly by the Commissioners of Internal Revenue and Customs with the approval of the Secretary of Finance, and that the determination of the degree of relationship between the Internal Revenue or Customs official or employee and the informer shall be left not only to the Commissioner of Internal Revenue or the Commissioner of Customs, as the case may be, but should be jointly made by such official and the Solicitor General.
>
> The reward herein authorized shall be paid out of revenues, surcharges, compromises, and penalties established by law, collected and accounted for as a result of the information furnished by the informer.[28]

To effect Republic Act No. 2338, the Department of Finance issued its Department Order No. 46-66. It "prescribes the procedure in processing and evaluating claims of rewards under Republic Act No. 2338 and the manner of payment of rewards to informers of fraud upon or violation of the internal revenue[,] tariff and customs laws."[29] Section 5 of this Department Order identifies the persons to whom information may be given.[30] Its Section 6 lists the material facts that claims for reward must allege, as well as the venue where these claims are to be lodged.[31] Its Section 8 identifies

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28 Rep. Act No. 2338 (1959), sec. 1.

29 DOF Dep. O. No. 46-66, sec. 1, as quoted in *Rollo*, p. 328.

30 As quoted in *Rollo*, p. 44:
Section 5. Persons to Whom Information may be Given. – Information may be given to any of the following officials:
a. Secretary of Finance, his deputies or authorized agents;
b. Presidential Assistant on Reforms and Government Operations, his deputies or authorized agents;
c. Commissioner of Customs, Collector of Customs, their deputies and authorized agents;
d. Commissioner of Internal Revenue, BIR Regional Directors, their deputies and authorized agents;
e. Chairman, Anti-Smuggling Action Center (ASAC);
f. All unit commanders of the Armed Forces of the Philippines;
g. Director, National Bureau of Investigation;
h. Chairman, Embroidery and Apparel Control and Inspection Board;
i. Other law-enforcement agencies.

31 As quoted in *Rollo*, p. 43:
Section 6. Form of Claim. – No claim for reward shall be entertained unless it is based on an information entered in the Registry Book. Claims for reward shall be in writing and sworn to by the informer-claimant in quintuplicates and shall state, among other things, the following material facts:
1. Name and/or pseudonym and address of the informer-claimant;
2. The agency to which the information was reported;
3. The time and date when the information was reported;
4. The time and date when the information was reported; (sic)
5. A summary of the information.
D.F. Informer's Claim Form No. 3, attached hereto, should be substantially followed.

the Secretary of Finance as the officer responsible for approving claims for informer's rewards.[32]

Section 1 of Republic Act No. 2338 was amended by Presidential Decree No. 707 in 1975.[33] It was then superseded by Section 331 of the National Internal Revenue Code of 1977,[34] which was itself amended in 1981 by Section 35 of Presidential Decree No. 1773.[35]

The claimant shall file his claim for reward with the agency to which he gave the information, which in turn shall forward it to the Chairman, Anti-Smuggling Action Center (ASAC), together with the sealed envelop[e] containing the original copy of the information. The claimant will retain a copy of the claim.

[32] As quoted in *Rollo*, pp. 45–46 and pp. 330–331:
Section 8. Rewards payable from proceeds from sales of articles at public auction. – (a) The agency which effect confiscation, seizure or catch based on the information described in Section 6 shall immediately submit a report thereof, by the fastest available means (wire or telephone) to the Anti-Smuggling Action Center (ASAC), Camp General Emilio Aguinaldo, Quezon City. He shall include a statement that such confiscation, seizure or catch was the direct result of an information (specify number), and that a claim for reward is being filed. He shall also notify the informant concerned to file a claim for reward in the form and manner described in Section 6 above.
(b) The [C]hairman, ASAC, shall forward all the claim papers with his recommendation to the Secretary of Finance.
(c) The Secretary of Finance approves or disapproves the claim. If his action is approval, he authorizes payment of the reward. In either case, he sends back the claim papers to ASAC.
(d)The Chairman, ASAC, shall take appropriate action on the decision made by the Secretary of Finance –
1.If the claim is disapproved, he shall advise the claimant accordingly, furnishing copies to ASAC and to the agency to which the information was given.
2.If the claim is approved, he shall refer the claim papers to CADA for payment of reward as outlined in Section 10 below. He shall accordingly inform the ASAC and the agency which received the information.

[33] Sections 1 and 2 of which, stated:
Section 1. The provisions of Section 1 of R.A. 2338, to the contrary notwithstanding, the reward authorized to be paid qualified informers shall be limited to the sum equivalent to five (5%) *per centum* of the realized revenues, surcharges, compromises and penalties established by law, collected and accounted for as a result of the information furnished.
Section 2. All laws, acts, decrees, orders, and regulations inconsistent herewith are considered repealed and/or modified accordingly.

[34] Section 331. Reward to persons instrumental in the discovery and seizure of smuggled goods. — To encourage the public and law-enforcement personnel to extend full cooperation and do their utmost in stamping out smuggling, a cash reward equivalent to five per centum of the fair market value of the smuggled and confiscated goods shall be given to persons instrumental in the discovery and seizure of such smuggled goods in accordance with the rules and regulations to be issued by the Secretary of Finance.
The provisions of this section, and not those of Republic Act Numbered 2338, as amended by Presidential Decree No. 707, shall govern the giving of reward in cases covered by this section.

[35] Section 35. Section 331 of the National Internal Revenue Code is hereby amended to read as follows:
Sec. 331. Informer's reward to persons instrumental in the discovery of violations of the National Internal Revenue Code and in the discovery and seizure of smuggled goods. —
(1) For violations of the National Internal Revenue Code. — Any person, except an internal revenue official or employee, or other public official, or his relative within the sixth degree of consanguinity, who voluntarily gives definite and sworn information, not yet in the possession of the Bureau of Internal Revenue, leading to the discovery of frauds upon the internal revenue laws or violations of any of the provisions thereof, thereby resulting in the recovery of revenues, surcharges and fees and/or the conviction of the guilty party and/or the imposition of any fine or penalty, shall be rewarded in a sum equivalent to fifteen per centum of the revenues, surcharges or fees recovered and/or fine or penalty imposed and collected. The same amount of reward shall also be given to an informer where the offender has offered to compromise the violation of law committed by him and his offer has been accepted by the Commissioner and in such a case, the fifteen per centum reward fixed herein shall be based on the amount agreed upon in the compromise and collected from the offender: Provided, That should no revenue, surcharges or fees be actually recovered or collected, such person shall not be entitled to a reward: Provided, further, That the information mentioned herein shall not defer to a case already pending or previously investigated or examined by the Commissioner or any of his deputies,

The grant of an informer's reward for the discovery of tax offenses is currently governed by Section 282 of the National Internal Revenue Code of 1997, which was amended by Republic Act No. 8424 or the Tax Reform Act of 1997, states:

> Section 282. Informer's Reward to Persons Instrumental in the Discovery of Violations of the National Internal Revenue Code and in the Discovery and Seizure of Smuggled Goods. —
>
> (A) For Violations of the National Internal Revenue Code.— Any person, except an internal revenue official or employee, or other public official or employee, or his relative within the sixth degree of consanguinity, who voluntarily gives definite and sworn information, not yet in the possession of the Bureau of Internal Revenue, leading to the discovery of frauds upon the internal revenue laws or violations of any of the provisions thereof, thereby resulting in the recovery of revenues, surcharges and fees and/or the conviction of the guilty party and/or the imposition of any of the fine or penalty, shall be rewarded in a sum equivalent to ten percent (10%) of the revenues, surcharges or fees recovered and/or fine or penalty imposed and collected or One Million Pesos (P1,000,000) per case, whichever is lower. The same amount of reward shall also be given to an informer where the offender has offered to compromise the violation of law committed by him and his offer has been accepted by the Commissioner and collected from the offender: Provided, That should no revenue, surcharges or fees be actually recovered or collected, such person shall not be entitled to a reward: Provided, further, That the information mentioned herein shall not refer to a case already pending or previously investigated or examined by the Commissioner or any of his deputies, agents or examiners, or the Secretary of Finance or any of his deputies or agents: Provided, finally, That the reward provided herein shall be paid under rules and regulations issued by the Secretary of Finance, upon recommendation of the Commissioner.
>
> (B) For Discovery and Seizure of Smuggled Goods. — To encourage the public to extend full cooperation in eradicating smuggling, a cash reward equivalent to ten percent (10%) of the fair market value of the smuggled and confiscated goods or One Million Pesos (P1,000,000) per case, whichever is lower, shall be given to persons instrumental in the discovery and seizure of such smuggled goods.
>
> The cash rewards of informers shall be subject to income tax, collected as a final withholding tax, at the rate of ten percent (10%).
>
> The Provisions of the foregoing Subsections notwithstanding, all public officials, whether incumbent or retired, who acquired the

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agents or examiners, or the Minister of Finance or any of his deputies or agents: Provided, finally, That the reward provided herein shall be paid under regulations issued by the Commissioner of Internal Revenue with the approval of the Minister of Finance.

(2) For discovery and seizure of smuggled goods. — To encourage the public and law-enforcement personnel to extend full cooperation in eradicating smuggling, a cash reward equivalent to fifteen per centum of the fair market value of the smuggled and confiscated goods shall be given to persons instrumental in the discovery and seizure of such smuggled goods.

information in the course of the performance of their duties during their incumbency, are prohibited from claiming informer's reward.[36]

The grant of informer's rewards under Section 282 of the National Internal Revenue Code of 1997, as amended, is further subject to the guidelines of Revenue Regulations No. 016-10,[37] Section 16 of which outlines the procedure for processing claims for informer's reward:

> Section 16. Claims for Informer's Reward. —
>
> The Informer's Claim for Reward shall be filed with the Prosecution Division at the BIR National Office or with the Legal Division, Revenue Regional Office, as the case may be.
>
> Claims for rewards shall be filed within three (3) years from the date of actual payment, recovery or collection of revenues, surcharges and fees, and/or the imposition of any fine or penalty or the actual collection of a compromise amount, in case of amicable settlement.
>
> *Claims for Reward on cases investigated at the NID*
>
> 1. The Informer/Claimant shall file his claim for reward at the Prosecution Division, National Office.
>
> 2. The Chief, Prosecution Division, shall evaluate the claim and determine whether the Informer is entitled to a reward as detailed in this Order.
>
> 3. After evaluation, the Chief, Prosecution Division, shall forward his recommendation of approval/denial of the claim, to the Assistant Commissioner, Enforcement Service.
>
> 4. After the review by the Assistant Commissioner, Enforcement Service, the recommendation of approval/denial shall be forwarded to the Deputy Commissioner, Legal and Inspection Group.
>
> 5. After the review by the Deputy Commissioner, Legal and Inspection Group, the recommendation of approval/denial shall be forwarded to the Commissioner of Internal Revenue.
>
> 6. Should the Commissioner of Internal Revenue find the claim meritorious, the same shall be forwarded to the Secretary of Finance for final approval. Otherwise, the Commissioner of Internal Revenue shall notify the Claimant/Informer of the denial of the claim.
>
> *Claims for Reward on cases investigated at the SID, Revenue Region*

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[36] Rep. Act. 8424 (1997), sec. 3, amending ch. 4, sec. 282 of the TAX CODE.

[37] BIR Revenue Regulations No. 016-10 (2010), Guidelines, Rules and Procedures in the Filing of Confidential Information and the Investigation of Cases Arising Therefrom.

1. The Informer/Claimant shall file his claim for reward at the Legal Division of the concerned Revenue Regional Office.

2. The Chief, Legal Division, shall evaluate the claim and determine whether the Informer is entitled to a reward as detailed in this Order.

3. After evaluation, the Chief, Legal Division, shall forward his recommendation of approval/denial, to the Regional Director.

4. After the review by the Regional Director, the recommendation of approval/denial shall be forwarded to the Deputy Commissioner, Legal and Inspection Group.

5. After the review by the Deputy Commissioner, Legal and Inspection Group, the recommendation of approval/denial shall be forwarded to the Commissioner of Internal Revenue.

6. Should the Commissioner of Internal Revenue find merit on the claim, the same shall be forwarded to the Secretary of Finance for final approval. Otherwise, the Commissioner of Internal Revenue shall notify the Claimant/Informer of the denial of the claim.

Under Section 282 of the National Internal Revenue Code of 1997, as amended, an information given by an informer shall merit a reward only when it satisfies certain formal and qualitative parameters. As a matter of form and procedure, that information must be voluntarily given, definite, and sworn to. Qualitatively, that information must be novel and, subsequently, prove itself effective.

Information is novel when it is "not yet in the possession of the Bureau of Internal Revenue" and "not refer[ring] to a case already pending or previously investigated or examined." Information has shown itself to be effective not only when it leads "to the discovery of frauds upon the internal revenue laws or violations of any of [its] provisions," but also when that discovery in turn enables "the recovery of revenues, surcharges and fees and/or the conviction of the guilty party and/or the imposition of any of the fine or penalty." In lieu of enabling the conviction of the guilty party and the imposition of fines or penalties, information is also effective when the discovery of tax offenses leads the offender to offer "to compromise the violation." A mere offer, however, is not enough; it must have actually been accepted and collected. Regardless of whether a compromise or conviction ensues, actual recovery is indispensable: "should no revenue, surcharges or fees be actually recovered or collected, such person shall not be entitled to a reward."[38]

[38] Rep. Act No. 8424 (1997), sec. 3 amending ch. 4, sec. 282 of the TAX CODE.

III

Petitioner's entitlement to an informer's reward is not a ministerial matter. Quite the contrary, its determination requires a review of evidentiary matters and an application of statutory principles and administrative guidelines. Its determination is a discretionary, quasi-judicial function, demanding an exercise of independent judgment on the part of certain public officers.

Whether from Section 1 of Republic Act No. 2338, Presidential Decree No. 707, Section 331 of the National Internal Revenue Code of 1977, Section 35 of Presidential Decree No. 1773, or Section 282 of the National Internal Revenue Code of 1997, as amended, it is clear that the grant of an informer's reward is not a readily demandable entitlement. It is not a legally mandated duty in which every incident is prescribed with a preordained outcome.

The mere consideration of a claim is contingent on several factual findings. Making these findings demands proof, the appraisal of which is to be done by certain public officers. Hence, it demands the exercise of discretion. The information supplied must be new or not yet known to the Bureau of Internal Revenue. It must not pertain to a pending or previously investigated case, and must have actually led to or was the actual cause for discovering frauds upon tax laws. Acting on the information, the government's response must have actually led to the recovery of sums relating to the fraud, as well as the conviction and/or punishment of the liable persons.

Therefore, the grant of an informer's reward depends on the consideration of evidence. In addition, it must be in keeping with rules and regulations issued by appropriate officers: Department Order No. 46-66, in the case of Republic Act No. 2338; and, at present, Revenue Regulations No. 016-10, in the case of the National Internal Revenue Code of 1997, as amended.

The grant of an informer's reward for the discovery of tax offenses is effectively a quasi-judicial function, which "determine[s] *questions of fact* to which the legislative policy is to apply and . . . [is] decide[d] in accordance with the standards laid down by the law itself in enforcing and administering the same law."[39] None of the respondents deviated from legally mandated norms and neglected to consummate a ministerial, legally-mandated duty, thereby enabling the issuance of a writ of mandamus.

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[39] *Smart Communications, Inc. v. National Telecommunications Commission*, 456 Phil. 145, 155 (2003) [Per J. Ynares-Santiago, First Division].

IV

Petitioner, too, has not shown that he has a clear legal right to an informer's reward.

Indeed, the very claims that petitioner lodged before former Internal Revenue Commissioner Buñag and former Secretary Teves could have led to a determination of his entitlement to an informer's reward. However, he undercut this process himself by not having the composure to await Secretary Teves' final official action and by proceeding directly with the present Petition before this Court instead.

The impetus for mandamus cannot be a mere conjectured entitlement which has yet to be settled by the body or officer authorized to ascertain its propriety. Petitioner put the proverbial cart ahead of the horse by filing the present Petition ahead of Secretary Teves' resolution of his claims.

It is not proper for petitioner to plead before this Court the actual merits of his claims. The very nature of his action forbids it. "Mandamus will not issue to establish a right, but only to enforce one that is already established."[40] It is not for this Court to go ahead of the Secretary of Finance and decide for itself the issues that a statute has ordained the latter to settle. "Mandamus will not lie to control the exercise of discretion of an inferior [body or officer]."[41]

In any case, petitioner's own recollection of antecedents and recital of factual and legal bases demonstrate the utter inadequacy of his position vis-à-vis the basic requisites for his claim to prosper. Even if this Court were to overlook the procedural restrictions against its own consideration of the merits of petitioner's claims, petitioner still has not shown a clear legal right worthy of a writ of mandamus.

First and most glaringly, the objects of petitioner's attempts at obtaining an informer's reward are not even tax cases.

It is obvious from the evolved statutory provisions—from Section 1 of Republic Act No. 2338 to Section 282 of the National Internal Revenue Code of 1997, as amended—that an informer's reward under their auspices is proper only in cases of "frauds upon the internal revenue or customs laws, or violations of any of the provisions thereof."[42] Contrary to this basic

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40 *Lim Tay v. Court of Appeals*, 355 Phil. 381 (1998) [Per J. Panganiban, First Division].

41 *Sanson v. Barrios*, 63 Phil. 203 (1936) [Per J. Recto, En Banc].

42 Rep. Act No. 2338 (1959). Cf. Rep. Act No. 2338 (1959) sec. 1, and Rep. Act. 8424 (1997), sec. 3 amending ch. 4, sec. 282 of the TAX CODE. While the former treats rewards for the discovery of violations of internal revenue laws and customs laws jointly, the latter, in its paragraphs (A) and (B)

requirement, petitioner's March 11, 1987 letters to Atty. Pitargue of the Bureau of Internal Revenue-Presidential Commission on Good Government Task Force make broad claims about the Marcos family's ill-gotten wealth, and impress the need for the government to recover them. However, he makes no specific averments about specific acts of tax fraud, violations of internal revenue and customs laws, and/or smuggling.

Petitioner himself recalls filing a Manifestation[43] in Civil Case No. 0002 entitled *Republic of the Philippines v. Ferdinand Marcos, et al.*, then pending before the Sandiganbayan. Here, he again beseeched the government to recover the Marcos family's ill-gotten wealth and prayed for the delivery to him of a 25% informer's reward. Yet, Civil Case No. 0002 was not a case pertaining to violations of tax laws. Rather, it was a case for "Reversion, Reconveyance, Restitution, Accounting and Damages."[44]

Petitioner, too, filed a Notice of Informer's Charging Lien in Civil Case No. 0013[45] entitled *Republic of the Philippines v. Herminio T. Disini, et al.*, another action for "reconveyance, reversion, accounting, restitution and damages," [46] then pending before the Sandiganbayan to claim his informer's reward. Plaintiff Republic of the Philippines filed a Comment/Opposition[47] rebuffing petitioner's claims precisely because it was out of order, having nothing to do with the substance of Civil Case No. 0013.[48]

Petitioner's subsequent letters to Commissioner Buñag, President Macapagal-Arroyo, Secretary Teves, and Treasurer Tan are of the same tenor. Rather than disclose specific instances of tax fraud or violations of internal revenue and customs laws, he employed a figurative shotgun approach. From his 1987 letters to the present Petition, his bases for rewards swelled from the Swiss bank deposits, gold bars, and diamonds mentioned in his original letters to Atty. Pitargue to virtually all forms of the Marcos family's ill-gotten wealth. He would not even stop there. He also turned his attention to President Marcos' cronies such as Roberto Benedicto, Lucio Tan, Fabian Ver, Herminio Disini, and Jose Campos.[49] Rather than animate the State's efforts with direct and reliable information, he has embarked on a fishing expedition, casting his lot on a progressively widening net.

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distinguished between rewards pertaining to the discovery of violations of internal revenue laws and rewards pertaining to the discovery and seizure of smuggled goods.

43 *Rollo*, pp. 37–41.

44 *Presidential Commission on Good Government v. H. E. Heacock, Inc.*, 631 Phil. 147 (2010) [Per J. Carpio Morales, First Division].

45 *Rollo*, p. 42.

46 Id. at 47.

47 Id. at 42–50.

48 Id. at 47.

49 Id. at 32.

It may be true that the many cases brought against the Marcos family and their cronies tangentially involve violations of tax laws. This, however, does not suffice. The statutory provisions governing informer's rewards demand specificity because confused indiscriminate averments would be of no real help in either securing convictions for tax offenses or recovering proceeds that should have otherwise been paid to the government as taxes.

Second, petitioner failed to demonstrate that his supplied information was the principal, if not exclusive, impetus for the State's efforts at prosecuting the Marcoses and their cronies for possible tax offenses and recovering from them their ill-gotten wealth. He thereby failed to show that his information did "not refer to a case already pending or previously investigated or examined."[50] On the contrary, his March 11, 1987 letters acknowledge ongoing efforts by the Bureau of Internal Revenue and the Presidential Commission on Good Government to prosecute the Marcoses and recover their ill-gotten wealth. Likewise, his Manifestation in Civil Case No. 0002 and Notice in Civil Case No. 0013 demonstrate his attempts to merely interlope in proceedings that were already well under way.

Third, petitioner failed to prove that he was the sole and exclusive source of information leading to the discovery of fraud and violations of tax laws, which specifically resulted in the recovery of sums from the Marcos family and/or their conviction and punishment for violations of tax laws. His claims about President Marcos' Swiss accounts were hardly novel. For instance, Primitivo Mijares' book *The Conjugal Dictatorship of Ferdinand and Imelda Marcos*, which was first published in 1976 well ahead of petitioner's letters to Atty. Pitargue, already made intimations about these accounts.[51] There have also been other more comprehensive and officially recorded, albeit conflicting, testimonies and recollections of President Marcos' alleged gold bars.[52]

V

A writ of mandamus is equally unavailing because there is evidently another "plain, speedy and adequate remedy in the ordinary course of law."[53] This, of course, is the processing of his claims by the Bureau of Internal Revenue and the Department of Finance, and their final resolution by the Secretary of Finance.

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50 Rep. Act No. 8424 (1997), sec. 3 amending ch. 4, sec. 282 of the TAX CODE.

51 PRIMITIVO MIJARES, THE CONJUGAL DICTATORSHIP OF FERDINAND AND IMELDA MARCOS, Union Square Publications, (First Printing, 1976), San Francisco.

52 Gerry Lirio, *Marcos gold bars: fact or fiction?*, ABS-CBN NEWS, September 21, 2017 <http://news.abs-cbn.com/focus/09/21/17/marcos-gold-bars-fact-or-fiction>.

53 RULES OF COURT, Rule 65, sec. 3.

Petitioner's own recollection of antecedents reveals his initial attempt at complying with the prescribed procedure with the Bureau of Internal Revenue, but also his own impatience for these pending proceedings. This Court cannot indulge his impetuosity for proceedings in progress. It cannot legitimize a manifest attempt at infringing statutorily institutionalized processes.

The availability of a more basic recourse ahead of a Petition for Mandamus before this Court similarly demonstrates that petitioner failed to exhaust administrative remedies. Apart from his non-compliance with the specific requirements of Rule 65, Section 3, petitioner's failure to exhaust administrative remedies represents a distinct ground for dismissing the present Petition as it effectively lacks a cause of action:

> Under the doctrine of exhaustion of administrative remedies, recourse through court action cannot prosper until after all such administrative remedies have first been exhausted. If remedy is available within the administrative machinery, this should be resorted to before resort can be made to courts. It is settled that non-observance of the doctrine of exhaustion of administrative remedies results in lack of cause of action, which is one of the grounds in the Rules of Court justifying the dismissal of the complaint.[54] (Citations omitted)

The need for petitioner to have previously exhausted administrative remedies is congruous with the Bureau of Internal Revenue's and the Finance Secretary's preeminent competence to consider the merits of his claims. Indeed, between this Court on the one hand, and the Bureau of Internal Revenue and the Department of Finance on the other, the latter are in a better position to ascertain whether or not the information supplied by an informer has actually been pivotal to the discovery of tax offenses, and the conviction and punishment of offenders. Having direct access to their own records, they are in the best position to know if the information supplied to them is novel, not having been previously within their knowledge or not otherwise having been the subject of previous proceedings. Petitioner's direct recourse to this Court is an invitation for it to run afoul with the doctrine of primary jurisdiction:

> In cases involving specialized disputes, the practice has been to refer the same to an administrative agency of special competence in observance of the doctrine of primary jurisdiction. The Court has ratiocinated that it cannot or will not determine a controversy involving a question which is within the jurisdiction of the administrative tribunal prior to the resolution of that question by the administrative tribunal, where the question demands the exercise of sound administrative discretion requiring the special knowledge, experience and services of the administrative tribunal to determine technical and intricate matters of fact, and a uniformity of ruling is essential to comply with the premises of the

[54] *Teotico v. Baer*, 523 Phil. 670, 676 (2006) [Per J. Corona, Second Division].

> regulatory statute administered. The objective of the doctrine of primary jurisdiction is to guide a court in determining whether it should refrain from exercising its jurisdiction until after an administrative agency has determined some question or some aspect of some question arising in the proceeding before the court. It applies where claim is originally cognizable in the courts and comes into play whenever enforcement of the claim requires the resolution of issues which, under a regulatory scheme, has been placed within the special competence of an administrative body; in such case, the judicial process is suspended pending referral of such issues to the administrative body for its view.[55] (Citations omitted)

VI

This Court's competence to issue writs of mandamus does not also mean that petitioner was free to come to this Court and ignore the concurrent jurisdiction of inferior courts equally competent to entertain petitions for mandamus. It is basic that "[a]lthough th[is] Court, [the] Court of Appeals and the Regional Trial Courts have concurrent jurisdiction to issue writs of certiorari, prohibition, mandamus, quo warranto, habeas corpus and injunction, such concurrence does not give the petitioner unrestricted freedom of choice of court forum":[56]

> The Supreme Court is a court of last resort, and must so remain if it is to satisfactorily perform the functions assigned to it by the fundamental charter and immemorial tradition. It cannot and should not be burdened with the task of dealing with causes in the first instance. Its original jurisdiction to issue the so-called extraordinary writs should be exercised only where absolutely necessary or where serious and important reasons exist therefor. Hence, that jurisdiction should generally be exercised relative to actions or proceedings before the Court of Appeals, or before constitutional or other tribunals, bodies or agencies whose acts for some reason or another, are not controllable by the Court of Appeals. Where the issuance of an extraordinary writ is also within the competence of the Court of Appeals or a Regional Trial Court, it is in either of these courts that the specific action for the writ's procurement must be presented. This is and should continue to be the policy in this regard, a policy that courts and lawyers must strictly observe.[57]

VII

Finally, petitioner's own pleadings and annexes, a prior resolution of this Court, and newspaper accounts reveal that the present Petition is but one of petitioner's many applications for informer's rewards owing to the recovery of the Marcos family's and their cronies' ill-gotten wealth.

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55 *Fabia v. Court of Appeals*, 437 Phil. 389, 402–403 (2002) [Per J. Bellosillo, Second Division].
56 *Heirs of Hinog v. Melicor*, 495 Phil. 422, 431–432 (2005) [Per J. Austia-Martinez, Second Division].
57 *Vergara, Sr. v. Suelto*, 240 Phil. 719, 732–733 (1987) [Per J. Narvasa, First Division].

It is incorrect to say that the present Petition is merely the latest development in the linear and logical progression of the claims that petitioner initially asserted in his March 11, 1987 letters to Atty. Pitargue. For one, petitioner admits that the present Petition was filed while the claims he lodged before former Secretary Teves and former Treasurer Tan were still pending resolution. Ahead of his claims before them, as well as those before President Macapagal-Arroyo and Commissioner Buñag, petitioner interjected himself in at least two (2) cases being tried in the Sandiganbayan. A review of this Court's own resolutions also reveals that he had filed before this Court another petition for mandamus, docketed as G.R. No. 202556, which this Court dismissed in its September 12, 2012 Resolution.[58] Similarly, a cursory search for past news reports reveals that the Commission on Audit has denied petitioner's claim for an informer's reward.[59]

Clearly then, petitioner has engaged in willful and deliberate forum-shopping. Consistent with Rule 7, Section 5 of the 1997 Rules of Civil Procedure,[60] this is another reason for dismissing the present Petition.

While this Court appreciates active citizen participation in addressing the iniquities of public officials, it must underscore the need to comply with procedural and substantive standards set by law for the grant of remedies. The availability of reliefs is not a matter of personal preference, but of order and judicial economy, and due process.

The present Petition could have been dismissed outright for its readily discernible flaws. This Court has, nevertheless, gone out of its way to painstakingly explain the plethora of grounds for dismissal. Its indulgence of petitioner through this extended opinion is made with the hope that an

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58 *Lihaylihay v. BIR*, G.R. No. 202556, September 12, 2012 (Notice) [Second Division].

59 Peter Tabingo, *COA junks BIR informer's P3-billion reward claim*, MALAYA BUSINESS INSIGHT, August 22, 2016, <http://www.malaya.com.ph/business-news/news/coa-junks-bir-informer%E2%80%99s-p3-billion-reward-claim>; and Rio Araja, *'Informer' loses bid for tax reward*, MANILA STANDARD, August 22, 2016, <http://manilastandard.net/news/-main-stories/top-stories/214007/-informer-loses-bid-for-tax-reward.html>.

60 Section 5. Certification against forum shopping. — The plaintiff or principal party shall certify under oath in the complaint or other initiatory pleading asserting a claim for relief, or in a sworn certification annexed thereto and simultaneously filed therewith: (a) that he has not theretofore commenced any action or filed any claim involving the same issues in any court, tribunal or quasi-judicial agency and, to the best of his knowledge, no such other action or claim is pending therein; (b) if there is such other pending action or claim, a complete statement of the present status thereof; and (c) if he should thereafter learn that the same or similar action or claim has been filed or is pending, he shall report that fact within five (5) days therefrom to the court wherein his aforesaid complaint or initiatory pleading has been filed.

Failure to comply with the foregoing requirements shall not be curable by mere amendment of the complaint or other initiatory pleading but shall be cause for the dismissal of the case without prejudice, unless otherwise provided, upon motion and after hearing. The submission of a false certification or non-compliance with any of the undertakings therein shall constitute indirect contempt of court, without prejudice to the corresponding administrative and criminal actions. If the acts of the party or his counsel clearly constitute willful and deliberate forum shopping, the same shall be ground for summary dismissal with prejudice and shall constitute direct contempt, as well as a cause for administrative sanctions.

example is set for the public and for members of the legal profession to be more judicious in availing of reliefs and that a message is sent to tribunals, administrative officers, and courts to be more circumspect in their consideration of cases.

This Decision is rendered with a stern warning for petitioner not to trifle with court actions. Frivolous litigation translates to injudicious delays, hampers the resolution of more meritorious cases, and compels courts and tribunals to unnecessarily expend themselves. Its ultimate result is a weakening of the courts' and tribunals' capacity to effectively and timely dispense justice.

WHEREFORE, the Petition is **DISMISSED** for lack of merit.

SO ORDERED.

MARVIC M.V.F. LEONEN
Associate Justice

WE CONCUR:

PRESBITERO J. VELASCO, JR.
Associate Justice
Chairperson

LUCAS P. BERSAMIN
Associate Justice

SAMUEL R. MARTIRES
Associate Justice

NOEL GIMENEZ TIJAM
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

PRESBITERO J. VELASCO, JR.
Associate Justice
Chairperson, Third Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.

ANTONIO T. CARPIO
Acting Chief Justice

CERTIFIED TRUE COPY
WILFREDO V. LAPITAN
Division Clerk of Court
Third Division
AUG 03 2018