

POLI

Properties of government instrumentalities performing governmental functions are exempt from real property taxes.— *NFA v. City of Government of Tagum* (2024)

TAX

Even if styled as a “legal opinion,” a CIR issuance, effectively a ruling, affecting tax liability falls within the CTA’s jurisdiction. Form doesn’t override substance.— *CIR v. CTA & Pilipinas Shell* (2021). Penned by J. Lopez, J. Lazaro-Javier concurs

CIV

Illegal structures on public land can be removed—even without proof of specific individual damage.— *Spouses Calimlim v. Goño* (2025)

LABOR

Verbal abuse and employer indifference that compel an employee to resign amount to constructive dismissal.— *Bartolome v. Toyota Quezon Avenue, Inc.* (2024)

CRIM

Human trafficking can be committed even with the victim’s consent.— *People v. Tuazon* (2024)

REM

Before the Austria ruling, private complainants could challenge acquittals without OSG consent.— *AAA261422 v. XXX261422* (2023)

1

The City Government of Tagum assessed real property taxes on properties owned by the National Food Authority (NFA). NFA argued that, as a government instrumentality, it is exempt from such taxes. **Is NFA correct?**

Suggested answer: Yes, NFA is exempt from real property taxes.

In *National Food Authority v. City Government of Tagum*, the Supreme Court held that NFA is a government instrumentality performing essential governmental functions, such as ensuring food security. As such, its properties are of public dominion and exempt from real property taxes under Section 234(a) of the Local Government Code.

2

Phoenix Fuel imported "Petromax" from 2010 to 2012. No excise taxes were imposed. In 2012, the Customs Commissioner sought a legal opinion on whether it could collect excise taxes on the Petromax importations of Phoenix. In response, the Commissioner of Internal Revenue issued Document L-2012-08 classifying "Petromax" as excisable. Based on this, the Bureau of Customs demanded ₱1 billion in back taxes from Phoenix. Phoenix questioned the ruling before the Court of Tax Appeals (CTA). The Solicitor General claimed the CTA had no jurisdiction since no assessment or refund denial was involved. **Does the CTA have jurisdiction?**

Suggested answer: Yes. The CTA has jurisdiction.

In *CIR v. CTA and Pilipinas Shell*, the Supreme Court ruled that the CTA has jurisdiction to review CIR rulings that are alleged to be invalid, even without formal assessment or refund denial. Here, Document L-2012-08 is effectively a CIR ruling that directly affects Phoenix's tax liability with respect to its Petromax importations.

3

Mr. and Mrs. Reyes operate rest houses along the shore of Alona Beach, which is a State-owned foreshore land. Their neighbors, Mr. and Mrs. Cruz, filed a complaint for abatement of nuisance. During hearing, it was proven that Spouses Reyes did not have the necessary government permits. However, no specific harm to Spouses Cruz was proven. **May the rest houses of Spouses Reyes be abated?**

Suggested answer: Yes, the rest houses of Spouses Reyes may be abated for being a public nuisance.

In *Spouses Calimlim v. Goño*, the Supreme Court held that structures constructed without government authorization on public land, such as foreshore areas, constitute a public nuisance. Such unauthorized constructions interfere with the public's right to use these areas freely and may be abated or removed without the need to prove specific harm to individuals.

4

Tony worked as a car sales agent at Velocity Motors. After five years, he resigned due to several incidents involving company officers. Among others, the President humiliated him in a meeting, his accounts were transferred without explanation, and his manager refused to sign his sales proposals. He was also pressured to explain his failure to meet quotas and accept a reduced performance bonus. Tony filed a complaint for constructive dismissal. **Will Tony's complaint prosper?**

Suggested answer: Yes, Tony's complaint will prosper. He was constructively dismissed.

In *Bartolome v. Toyota Quezon Avenue*, the Supreme Court ruled that acts of disdain and hostile behavior, such as demotion, insulting remarks, coercive resignation requests, and apathetic conduct, constitute constructive illegal dismissal when they make an employee's working conditions so unbearable that a reasonable person would feel compelled to resign.

5

One day, Claire, then a 16-year-old, met her so-called "Tita" under the impression that they would meet with her volleyball friends. Claire boarded Tita's car, but later Tita disembarked, and Nilo rode and drove the same to a hotel. He put Claire in a room and told her he had given Tita ₱5,000. He then proceeded to molest and have carnal knowledge of the girl. Nilo claimed that Claire voluntarily went with him. **What crime did Nilo commit, if any?**

Suggested answer: Nilo committed the crime of qualified trafficking.

In *People v. Tuazon*, the Supreme Court reiterated that the gravamen of the crime of trafficking is the act of recruiting or using, with or without consent, a fellow human being for sexual exploitation, among others. The crime may be committed with or without the victim's consent or knowledge. When a crime of trafficking in persons is committed against a minor, it qualifies as qualified trafficking, which carries a heavier penalty.

6

In the rape case filed against Josh, he was acquitted. Karla, the private complainant, filed a petition for certiorari before the Court of Appeals (CA) without the OSG's conformity. The CA dismissed it in a resolution dated June 2020. When the case reached the Supreme Court, the OSG agreed with the dismissal, relying on *Austria v. AAA and BBB*, which ruled that private complainants cannot assail the criminal aspect without the OSG's conformity. The *Austria* ruling became final on March 24, 2023. **Was the dismissal of Karla's petition correct?**

Suggested answer: No, the dismissal of Karla's petition was incorrect. The *Austria* ruling is not applicable.

The Supreme Court ruled that before the *Austria* ruling became final, a private complainant could file a petition for certiorari without the OSG's conformity if there was grave abuse of discretion or denial of due process. Since Karla's petition was filed before *Austria* became final, the CA erred in dismissing it.