

## POLI

**Ejectment is not the proper remedy against a public utility lawfully exercising eminent domain. Landowners must seek just compensation instead.**— *National Power Corporation v. Llorin* (2021)

## TAX

**The 120+30-day period under Section 112(C) for VAT refund claims is mandatory, late judicial filings are dismissed outright.**— *Taihei Alltech Construction, Inc. v. CIR* (2022)

## CIV

**Once the buyer fully pays the purchase price, the seller may be compelled to execute a notarized deed of sale, even if taxes remain unpaid.**— *Fil-Estate Properties, Inc. v. Hermana Realty, Inc.* (2020)

## LABOR

**In informal work setups, consistent and credible testimony may be enough to establish an employer-employee relationship, even without formal documentation.**— *Salabe v. Social Security Commission* (2020)

## CRIM

**In self-defense, the reasonableness of the force used is judged from the defender's perspective at the moment of threat, even if it results in multiple wounds.**— *Ganal, Jr. y Badajos v. People* (2020)

## REM

**A summary judgment issued without motion, notice, and hearing is void for being procedurally infirm and violating due process.**— *Central Realty and Development Corp. v. Solar Resources, Inc.* (2020)

## 1

The Mendoza family owns land occupied by the government-owned power utility, Manila Grid Corp., which has installed power transmission lines since 1980 without prior expropriation proceedings or payment of just compensation. The family files an ejectment case to recover possession of their land. **Will the ejectment case against Manila Grid prosper?**

*Suggested answer:* No. The ejectment case against Manila Grid will not prosper.

In *National Power Corp. v. Llorin*, the Supreme Court ruled that a public utility corporation vested with the power of eminent domain cannot be compelled to vacate land through ejectment proceedings when it occupies the land for public use without prior acquisition by purchase or expropriation. Instead, the proper remedy for the landowner is to seek just compensation through expropriation proceedings. The ejectment court must dismiss the case without prejudice to the landowner's right to file for just compensation. Moreover, delay by the landowner in asserting their rights may constitute waiver of the right to possession. Thus, Mendoza's ejectment suit will fail.

## 2

Takara Construction Corp. filed an administrative claim for input value-added tax refund on March 1, 2020. The BIR did not act within 120 days. Takara filed a judicial claim on September 15, 2020, arguing that Revenue Circular 54-2014 and Revenue Regulation 1-2017 allowed it to await a formal decision from BIR. **Was Takara's judicial claim for refund filed out of time?**

*Suggested answer:* Yes. Takara's judicial claim for refund was filed out of time.

In *Taihei Alltech Construction v. CIR*, the Supreme Court ruled that the 120+30-day period in Section 112(C) of the Tax Code is mandatory. Judicial claims must be filed within 30 days after the 120-day BIR period lapses, even without a decision. The Court clarified that BIR regulations cannot amend the Tax Code. Since Takara filed its petition well beyond the deadline, the claim should be dismissed for being filed out of time.

## 3

In 2008, Clearwater Realty paid Sierra Properties ₱21 million as full purchase price for a parcel of land sold under a contract to sell. Despite receiving full payment, Sierra only issued an undated, unnotarized Deed of Sale, refusing notarization until Clearwater paid the documentary stamp tax and local taxes. Clearwater insists on its right to a notarized Deed of Absolute Sale to register the property. **Is the payment of taxes a condition precedent to notarization?**

*Suggested answer:* No. Payment of taxes is not a condition precedent.

In *Fil-Estate Properties, Inc. v. Hermana Realty*, the Supreme Court held that full payment of the purchase price converts a contract to sell into an absolute sale. The buyer is then entitled, under Article 1357 of the Civil Code, to compel the seller to execute a notarized Deed of Absolute Sale. Tax obligations may affect registration, but they do not suspend the seller's duty to execute the deed.

## 4

Grace registered Mary as an employee in her *carinderia* in 1978. Mary later made 137 SSS contributions and received retirement pension at 60. In 2001, the SSS cancelled her membership and pension, claiming she was never a legitimate employee and thus not a “covered employee” under the Social Security Law. To prove her employment, Mary presented her affidavit and those of Grace’s son, a firewood supplier, and a meat deliveryman, all affirming she worked daily as a helper. **Should Mary’s membership and pension be reinstated?**

*Suggested answer:* Yes. Mary’s membership and pension should be reinstated.

In *Salabe v. Social Security Commission*, the Supreme Court ruled that credible and consistent testimonial evidence may sufficiently prove an employer-employee relationship, especially in informal setups like *carinderias*. Considering the nature of the business, the lapse of time, and the loss of formal records, Mary’s evidence was adequate to establish her status as a covered employee.

## 5

Carlos was drinking with friends when Jerome forcibly entered his yard, carrying two large stones and a knife. When Carlos’s father tried to intervene, Jerome knocked him unconscious. Carlos fired a warning shot, but Jerome continued to advance, shouting threats to kill. Carlos then shot Jerome four more times, resulting in his death. Charged with homicide, Carlos claims self-defense. **Does the number of gunshots negate the reasonable necessity of the means employed?**

*Suggested answer:* No. The number of gunshots does not negate the reasonable necessity of the means employed.

In *Ganal, Jr. v. People*, the Supreme Court held that multiple wounds do not negate self-defense if the force used was reasonably necessary as perceived at the time. Necessity must be judged from the defender’s perspective during the threat. Like in *Ganal*, Carlos faced an armed, aggressive intruder who ignored a warning shot and kept advancing. His use of force was justified to protect himself and his family.

## 6

Silvergate Realty sued Polaris Property Corp. for recovery of possession, alleging continued occupation after their agreement expired. Polaris admitted the allegations but countered that Silvergate had no right to eject them due to a third-party ownership dispute. Silvergate moved for judgment on the pleadings, which the court denied, noting the presence of an affirmative defense. Nonetheless, the court issued an omnibus resolution rendering summary judgment *motu proprio* in favor of Silvergate while other incidents remained unresolved. **Was the summary judgment proper?**

*Suggested answer:* No. The summary judgment was not proper.

In *Central Realty and Development Corp. v. Solar Resources, Inc.*, the Supreme Court ruled that summary judgment requires a motion, notice, and hearing. Without these, it is void for being procedurally infirm and violating due process. The Court condemned the undue haste of resolving all pending matters in a single omnibus order. As in *Central Realty*, Polaris was deprived of its right to be heard, warranting nullification of the judgment.