

[BIR MEMORANDUM CIRCULAR NO. 18-95, June 05, 1995]

TEMPORARY RESTRAINING ORDER ISSUED BY THE SUPREME COURT AGAINST THE COMMISSION ON AUDIT (COA) TO CEASE AND DESIST FROM ENFORCING COA RESOLUTION NO. 95-208 DATED MARCH 28, 1995

For the information and guidance of all concerned, quoted hereunder is the Temporary Restraining Order issued by the Supreme Court on May 30, 1995 in G.R. No. 119934 entitled "The Bureau of Internal Revenue vs. The Commission on Audit".

"TO: Hon. Celso D. Gangan (x)
Chairman
Hon. Rogelio B. Espiritu (x)
Hon. Sofronio B. Ursal
Commissioners
Commission on Audit
COA Building, Commonwealth Avenue
Quezon City

GREETINGS:

WHEREAS, the Supreme Court on May 30, 1995, adopted a resolution in the above entitled case, to wit:

"G.R. No. 119934 (The Bureau of Internal Revenue vs. Commission on Audit) - Acting on the special civil action for certiorari and prohibition with preliminary injunction and temporary restraining order, the Court Resolved, without giving due course to the petition, to require the respondent to COMMENT thereon, within ten (10) days from notice.

Acting further on the urgent *ex-parte* motion to resolve the application for temporary restraining order, filed by counsel for petitioner, dated May 29, 1995, the Court Resolved to ISSUE a TEMPORARY RESTRAINING ORDER, effective immediately and continuing until further orders from this Court, ordering the respondent Commission on Audit to CEASE and DESIST from enforcing the questioned COA Resolution No. 95-208, dated March 28, 1995, asserting the power, authority and duty of the Commission on Audit to examine, audit and settle all accounts pertaining to the revenues and receipts of government agencies and subdivisions."

NOW, THEREFORE, effective immediately and continuing until further orders from this Court, You, Respondent Commission on Audit, your representatives, agents or any person or persons acting in your place or stead are hereby ORDERED to CEASE and DESIST from enforcing your questioned COA Resolution No. 95-208, dated March 28, 1995, asserting the power, authority and duty of the Commission on Audit to examine,