

אלא אהקדש ליחייב – However, he should be liable for sanctifying it

Overview

The משנה taught if one stole an animal and then sanctified it, and afterwards he was גמרא asked that when he was מקדיש it he should be liable for ד' וה' , since it was already הקדש. The גמרא asked that when he was מקדיש it he should be liable for ד' וה' , for being מקדיש is no less than selling it. תוספות qualifies this question somewhat.

כולה הך סוגיא כרבי יוחנן ודלא כריש לקיש דמוקי לה לעיל (דף סח,ב) כשהקדישו בעלים ביד גנב:
This whole discussion is only according to ר"י, but not according to ר"ל, who previously¹ established the משנה that it was the owners who were מקדיש the animal when it was in the possession of the thief,² but not that the thief was מקדיש it.

Summary

This סוגיא assumes the interpretation of ר"י; not ר"ל.

Thinking it over

Seemingly it was not necessary for תוספות to comment, for it is fairly obvious that this גמרא is following the view of ר"י, and not of ר"ל.

¹ See the previous תוס' ד"ה תשלום.

² Therefore, there can be no question that the thief should be חייב for the הקדש, since he was not the מקדיש.