REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

YAMAHA MOTOR PHILIPPINES, INC., Petitioner,	**CTA AC NO. 233** (Civil Case No. R-DVO-18-01754-CV)
	Members:
-versus-	DEL ROSARIO, *P.J.*, Chairperson, MANAHAN, and REYES-FAJARDO, *JJ.*
CITY OF DAVAO and HON. BELLA LINDA N. TANJILI, in her official capacity as the City Treasurer of Davao City, Respondents.	Promulgated: JUL 2 9 2022 9:13am

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RESOLUTION

DEL ROSARIO, P.J.:

At bar is respondents' "**Motion for Reconsideration**" filed on April 13, 2022, with petitioner's "**Comment [Re: Motion for Reconsideration dated 13 April 2022]**" filed on May 11, 2022.[1]

In their Motion, respondents pray that the Decision dated March 7, 2022 be reconsidered and that the appealed Decision of the Regional Trial Court be affirmed. The dispositive portion of the assailed Decision states:

> "**WHEREFORE**, in light of the foregoing discussions, the Petition for Review filed by Yamaha Motor Philippines, Inc. is hereby **GRANTED**. The assailed Decision dated May 23, 2019 and Order dated September 27, 2019 of the Regional Trial Court of Davao City, Branch 16 in Civil Case No. R-DVO-18-01754-CV are hereby **REVERSED** and **SET ASIDE**.

[1] The Motion for Reconsideration was submitted for Resolution on June 3, 2022. Docket (CTA AC No. 233), Vol. II, p. 987

Accordingly, BTOP No. 0194616 is **CANCELLED** in so far as it assesses petitioner of local business [tax] for its Marketing Office in Davao City for taxable year 2018.

SO ORDERED."[2]

Respondents argue that the Court erred in holding that *(i)* petitioner's Marketing Office in Davao City is not a "branch" or "sales outlet" since no sales were made thereat and that there is no basis for Davao City's imposition of local business tax (LBT) against petitioner; and, *(ii)* the declaration in petitioner's 2017 Application for Renewal of Business Permit does not estop it from asserting that the ₱101,959,796.43 sales stated therein pertain to its Head Office. Respondents maintain that:

1. Petitioner is engaged in selling its products in Davao City through its local office;

2. The Davao City Local Office of petitioner is a branch and sales office engaged in selling its products within the city;

3. The Bureau of Local Government Finance (BLGF) Opinion relied upon by petitioner should be considered null and void and no effect;

4. The Davao City Local Office of petitioner owe its corporate existence and its privilege to do business therein to the City Government of Davao;

5. The collection of tax from petitioner is proper pursuant to the lifeblood doctrine; and,

6. Petitioner is guilty of *estoppel in pais*;

Petitioner, on the other hand, contends that:

1. There is no factual and legal basis to reconsider or reverse the Decision dated March 7, 2022 because petitioner does not maintain a branch or sales office within Davao City and the sales transactions between petitioner and its dealers were made at its Head Office in Malvar, Batangas and not in its Marketing Office in Davao City;

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[2] Docket (CTA AC No. 233), Vol. II, p. 947.

2. Petitioner is not estopped from asserting that the ₱101,959,796.43 sales stated in its 2017 Application for Renewal of Business Permit pertains to its Head Office;

3. The Theory of Favorable Business Climate is not applicable in the present case; and,

4. The Court's Decision dated March 7, 2022 does not yield to the conclusion that it relied on the BLGF's Opinion in determining whether or not petitioner is liable to pay LBT to the City Government of Davao.

THE RULING OF THE COURT

The Court finds respondents' "Motion for Reconsideration" bereft of merit.

It raises no new matters for the Court to consider. The issues and arguments raised therein are but reiterations of the arguments raised in their "Comment" filed on February 27, 2020 which had been sufficiently considered and addressed in the assailed Decision. To repeat the discussion in the assailed Decision would only be a superfluity. The pronouncement in ***Social Justice Society (SJS) Officers vs. Alfredo S. Lim, in his capacity as Mayor of the City of Manila***,[3] is instructive:

> **"The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to 'cut and paste' pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.**
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> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:
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>> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; xxx. **It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a**

[3] G.R. Nos. 187836 and 187916, March 10, 2015.

> **legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc."** *(Boldfacing supplied)*

Remarkably, while respondents cling to their position that petitioner is estopped from claiming that its ₱101,959,796.43 sales stated in its 2017 Application for Renewal of Business Permit pertain to its Marketing Office in Davao City, they do not categorically deny that the Certification dated February 15, 2017 stating that the sales were generated from its Head Office in Batangas was attached thereto.[4]

As respondents failed to refute the Court's findings that no sales were generated in petitioner's Marketing Office in Davao City and to establish that its Marketing Office generates sales for which the imposition of LBT may be justified, there is no basis for the Court to deviate from its findings and conclusions in the assailed Decision.

It must be emphasized that the lifeblood doctrine was never intended to justify tax exactions where no factual or legal basis exists. Thus, while "taxes are the lifeblood of the government," the power to tax has its limits, in spite of all its plenitude.[5]

WHEREFORE, premises considered, respondents' "**Motion for Reconsideration**" is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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[4] *See* Comment, Docket (CTA AC No. 233), Vol. II, p. 838; and Motion for Reconsideration, Docket (CTA AC No. 233), Vol. II, p. 956.
[5] *Commissioner of Internal Revenue vs. Metro Star Superama, Inc.*, G.R. No. 185371, December 8, 2010.

WE CONCUR:

With due respect, I reiterate my Dissenting Opinion dated March 7, 2022.
CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice