REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

CITY ASSESSOR OF CEBU,
Petitioner,

- versus - C.T.A. CASE NO. 160

ALBERTO R. MANSUETO,
Respondent.

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R E S O L U T I O N

This involves a motion filed by respondent to dismiss the "Petition For Review" of the decision of the Board of Assessment Appeals of Cebu City on the grounds (1) that the petitioner failed to perfect the appeal within the thirty-day period provided in Section 11 of Republic Act No. 1125, and (2) that the petitioner has no personality to appeal to this Court.

The undisputed facts material to the resolution of the issues presented are:

On April 5, 1955, the Board of Assessment Appeals, Cebu City, in Case No. 4, rendered judgment reducing the assessment made by the petitioner on respondent's building under Tax No. 71878 from ₱21,600.00 effective 1947, to ₱19,500.00 effective 1954. On April 18, 1955, the petitioner received a copy of the aforesaid decision and on April 25th of the same year, he filed a motion for reconsideration which was denied by the order of the said Board dated May 14,1955. The order denying the motion for reconsideration, was verbally transmitted to the petitioner by the Secretary of the Board of Assessment Appeals on June 17, 1955, and a copy thereof was actually delivered and received on the 21st of the

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same month and year. On June 18, 1955, the petitioner filed his "appeal on assessment" contained in the Provincial Form No. 139 (revised). On July 16, 1955, the petition for review in due form was forwarded by registered mail to this Court.

The issues raised in this case are: (a) Whether the "Appeal on Assessment" filed by the petitioner with the Secretary of the Board of Assessment Appeals of Cebu, on June 18, 1955, is a petition for review so as to be considered as filed within the period contemplated by Section 11 of Republic Act No. 1125; and (b) Whether the petitioner has personality to appeal to this Court from an adverse decision of the Board of Assessment Appeals of Cebu.

This Court has studied with care the record of this case, and has found out that the facts and issues involved herein are similar if not exactly the same as those already decided by this Court in the case of City Assessor of Cebu vs. Consuelo Noel (C.T.A. Case No. 159 Resolution dated November 26, 1955). In fact the present petitioner, City Assessor of Cebu, was the same petitioner in the above-cited case against the therein respondent, Consuelo Noel. It will also be noted, that as it was in the Noel case, the petitioner has expressly admitted that the "Appeal on Assessment" filed by him with the Secretary of the Board of Assessment Appeals of Cebu City on June 18, 1955, was intended by him to be, as in fact it is expressly alleged in his pleadings (2nd par. Petition for Review, dated July 11, 1955; 2nd par. Rejoinder to Respondent's Answer, dated August 13, 1955), a mere Notice of Appeal.

We find nothing in the record of this case that will distinguish it from the Noel case and which would justify and warrant a departure from our previous ruling. It is needless for us to elucidate further on these issues. Suffice it to say, that as the "Appeal on Assessment" filed by the petitioner on June 18, 1955, although well within the thirty-day period provided for by law, is not a "Petition for Review" as contemplated by Section 11 of Republic Act No. 1125, and since the formal "Petition for Review" filed on July 16, 1955, was done beyond the said thirty-day period, provided by law, it is the considered opinion of this Court that the petitioner has failed to perfect his appeal within the time required.

Likewise, this Court holds, in consonance with our resolution in the afore-cited case of City Assessor of Cebu vs. Consuelo Noel, that the herein petitioner, City Assessor of Cebu, has no personality to appeal to this Court from the decision of the Board of Assessment Appeals of Cebu City.

WHEREFORE, the petition for review should be as it is hereby dismissed without pronouncement as to costs.

SO ORDERED.

Manila, Philippines, December 19, 1955.

MARIANO NABLE
Presiding Judge

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CUR:

AUGUSTO M. LUCIANO
Associate Judge

I CONCUR IN THE RESULT:

ROMAN M. UMALI
Associate Judge