24-000459-0024

**REPUBLIC OF THE PHILIPPINES**
**COURT OF TAX APPEALS**
**QUEZON CITY**

**SPECIAL FIRST DIVISION**

**CTA AC NO. 331**

**TEAM (PHILIPPINES) ENERGY CORPORATION,**
Petitioner,

- versus -

**THE MUNICIPALITY PAGBILAO, QUEZON, HON. ANGELICA PORTES-TATLONGHARI, in her capacity as the Municipal Mayor of Pagbilao and CORAZON H. ENCENAREZ, in her capacity as Municipal Treasurer of the Municipality of Pagbilao,**
Respondents.

**NOTICE OF RESOLUTION**

**To:**

**HON. ANGELICA PORTES-TATLONGHARI**
Pagbilao Municipal Hall
Rizal Street, Barangay Santa Catalina
Pagbilao, Quezon Province

**MS. CORAZON H. ENCENAREZ**
Pagbilao Municipal Hall
Rizal Street, Barangay Santa Catalina
Pagbilao, Quezon Province

**QUEZON PROVINCIAL LEGAL OFFICE**
*(Counsel for the Respondents)*
2nd Floor, Capital Building
Quezon Capitol Compound
Lucena City, Quezon Province

**GATMAYTAN YAP PATACSIL GUTIERREZ & PROTACIO**
*(Counsel for the Petitioner)*
30/F 88 Corporate Center
Sedeño corner Valero Streets, Salcedo Village
Makati City

**BRANCH CLERK OF COURT**
Regional Trial Court
Branch 58, Lucena City
City Hall Annex Building, Brgy. Isabang
Lucena City

*GREETINGS:*

You are hereby notified by these presents that on **Febraury 4, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 5, 2026.**

**Atty. Maria Johoanna F. Chan-Te**
Executive Clerk of Court III

**REPUBLIC OF THE PHILIPPINES**
**COURT OF TAX APPEALS**
**QUEZON CITY**

**SPECIAL FIRST DIVISION**

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| **TEAM (PHILIPPINES) ENERGY CORPORATION,**<br>*Petitioner,*<br><br>-versus-<br><br>**THE MUNICIPALITY OF PAGBILAO, QUEZON, HON. ANGELICA PORTES-TATLONGHARI,** in her capacity as the Municipal Mayor of the Municipality of Pagbilao, and **CORAZON H. ENCENAREZ**, in her capacity as Municipal Treasurer of the Municipality of Pagbilao,<br>*Respondents.* | **CTA AC NO. 331**<br><br>*Members*:<br><br>**BACORRO-VILLENA**, *Acting Chairperson, and*<br>**CUI-DAVID**, *JJ.*<br><br>Promulgated:<br><br>FEB 04 2026; 11:05AM |

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## RESOLUTION

***CUI-DAVID, J.:***

Before the Court is respondents' *Motion for Reconsideration*[1] filed on September 5, 2025, and petitioner's *Opposition (to the Motion for Reconsideration dated September 5, 2025)*,[2] which was filed through registered mail on November 3, 2025.

Respondents' seek the reversal of this Court's *Decision* dated August 11, 2025 (assailed *Decision)*,[3] which partially granted petitioner's *Petition for Review*. The dispositive portion of the assailed *Decision* reads:

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[1] Docket, pp. 374-393.
[2] Docket.
[3] Docket, pp. 355-373.

**WHEREFORE**, in light of the foregoing considerations, the *Petition for Review* is **PARTIALLY GRANTED**. The assailed *Order* dated June 25, 2024, issued by the Regional Trial Court (RTC) Branch 58, Lucena City, in Civil Case No. 2024-06, is hereby **REVERSED** and **SET ASIDE**.

Accordingly, the case is **REMANDED** to the RTC Branch 58, Lucena City, for further proceedings on the merits, specifically to determine the amount of excess local business tax, if any, to be refunded or credited in favor of petitioner.

**SO ORDERED.**[4]

In the assailed *Decision*, the Court partially granted petitioner's *Petition for Review* upon finding that:

1. The subject 2022 and 2023 Tax Orders of Payment (TOPs) do not constitute "notices of assessment" as contemplated under Section 195 of the Local Government Code (LGC);

2. Petitioner's remedy lies under Section 196 of the LGC; and

3. Petitioner timely availed of the remedy under Section 196 of the LGC.

The Court found it appropriate to remand the case to the Regional Trial Court (RTC), Branch 58, Lucena City, for further proceedings, as no trial on the merits had yet been conducted and neither party had presented evidence.

Respondents received the assailed *Decision* on August 22, 2025.[5]

Under Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals,[6] respondents had fifteen (15) days from receipt of the assailed *Decision*, or until September 6, 2025, to file a motion for reconsideration before the Court. Respondents filed their *Motion for Reconsideration* on September 5, 2025, thereby complying with the prescribed period.

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[4] Docket, p. 372.
[5] *Id.* at 374, Motion for Reconsideration, footnote 2.
[6] SECTION. 1. *Who may appeal and when to file motion.* – Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court by filing a motion for reconsideration or new trial within fifteen days from the date of receipt of notice of the decision, resolution or order of the Court in question.

In their motion, respondents submit that the Court erred in partially granting the *Petition for Review* and remanding the present case to the RTC. They claim that the Court should instead dismiss the case against them for the following reasons:

1. The 2022 and 2023 TOPs substantially apprised petitioner of the factual and legal basis of the local business tax (LBT) assessments for 2022 and 2023. Hence, the 2022 and 2023 TOPs are "notices of assessments" that trigger the operation of Section 195 of the LGC;

2. Respondents substantially complied with Section 195 of the LGC in issuing the Notices of Assessments in the form of the 2022 and 2023 TOPs; and,

3. Petitioner failed to comply with the twin requirements of Section 195 of the LGC, which rendered its claim for refund baseless.

In opposition, petitioner submits that the *Motion for Reconsideration* should be denied for lack of merit. Petitioner explains that the 2022 and 2023 TOPs cannot be considered assessments, regardless of whether they contain factual and legal bases, because they do not require payment of deficiency taxes. Also, since the 2022 and 2023 TOPs are not assessments, Section 195 of the LGC does not apply. Petitioner likewise reiterates that it filed its *Complaint* within the two-year period under Section 196 of the LGC, which is the only applicable reglementary period in the present case.

After considering the parties' submissions, the Court is constrained to deny respondents' *Motion for Reconsideration.*

A careful review of respondents' motion reveals that they merely reiterate their earlier position: that the 2022 and 2023 TOPs constitute notices of assessments contemplated under the LGC, and that they complied with Section 195 of the LGC, which is the applicable provision in this case. These arguments, however, were considered and found unmeritorious in the assailed *Decision.*

As respondents have not raised any new arguments nor presented any novel issues that the Court has not previously scrutinized, studied, and discussed, there is no basis to reconsider or depart from the conclusions reached in the assailed *Decision.*

**WHEREFORE**, premises considered, respondents' *Motion for Reconsideration* is **DENIED**.

**SO ORDERED.**

**LANEE S. CUI-DAVID**
Associate Justice

*I CONCUR:*

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice