REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

LEPANTO CONSOLIDATED MINING COMPANY,

Petitioner,

- versus -

MARIETA A. BONDAD, in her capacity as Municipal Treasurer, and JOEL D. TINGBAOEN, in his capacity as Municipal Assessor, of the Municipality of Mankayan, Benguet,

Respondents.

CTA EB CASE NO. 1092
(CTA AC No. 96)

Present:

DEL ROSARIO, *PJ,*
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, *and*
RINGPIS-LIBAN, *JJ.*

Promulgated:
JUL 01 2015
10:28 a.m.

x- -x

RESOLUTION

This resolves petitioner's **"MOTION FOR RECONSIDERATION (Of the Decision dated 16 December 2014)"** posted on January 28, 2015. Despite notice, respondents failed to file their comment thereon.

In its motion for reconsideration, petitioner contends that the Petition was properly filed with the Regional Trial Court of Abatan, Benguet instead of the Local Board of Assessment Appeals (LBAA) and the Central Board of Assessment Appeals (CBAA) as the issue is not the correctness or reasonableness of the Real Property Tax (RPT) imposed, but the authority of the municipal assessor to assess RPT on petitioner's Load Haul and Dump Equipment (LHD) and Low Profile Trucks (LPT). Petitioner further alleges that it is not invoking the exemption of LHDs and LPTs from RPT. Not being a claim for tax exemption, the question is not one of fact, but of law.

Thus, the principle of exhaustion of administrative remedies does not apply for the issue herein is a pure question of law.

After a careful evaluation of the records of the case and petitioner's arguments, as well as the applicable law and jurisprudence, the Court *En Banc* finds no valid and cogent reason to reconsider its Decision.

To reiterate, Section 195 of the Local Government Code (LGC) provides for the procedure in protesting a local business tax assessment. In the case at bar, the pivotal issue is whether or not the Municipal Assessor has the right to impose RPT on petitioner's LHDs and LPTs. By invoking Section 195 of the LGC, petitioner filed a wrong mode of appeal for the denial of its Request Letter for the cancellation of tax assessment by the Municipal Assessor. Clearly, the RTC has no jurisdiction to entertain said petition as it is not an appeal from the denial of the protest on local business tax assessed by the Municipal Treasurer.

WHEREFORE, premises considered, petitioner's "Motion for Reconsideration (Of the Decision dated 16 December 2014)" is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen S L
MA. BELEN M. RINGPIS-LIBAN
Associate Justice