

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

EN BANC

HON. LOURDES R. JOSE, in her
capacity as City Treasurer of
City of Caloocan,

Petitioner,

CTA EB No. 1605
(CTA AC No. 127)

Present:

- versus -

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.

TIGERWAY FACILITIES AND
RESOURCES INC.,

Respondent.

Promulgated:

MAY 10 2019

X ----- X

RESOLUTION

UY, J.:

For this Court's resolution is petitioner's "**MOTION FOR RECONSIDERATION (of the Decision dated 25 July 2018)**" filed on August 23, 2018,¹ without respondent's comment despite due notice,² seeking to set aside this Court En Banc's Decision dated July 25, 2018, the dispositive portion of which reads:

"WHEREFORE, premises considered, the instant
Petition for Review is hereby **DENIED** for lack of merit.

SO ORDERED."

¹ EB Docket, pp. 114 to 127.

² Records Verification dated January 15, 2019 issued by the Judicial Records Division of this Court, EB Docket, p. 133.

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In her *Motion for Reconsideration*, petitioner maintains that the subject assessment has long become final and executory for failure of respondent to timely file a written protest under Section 195 of the Local Government Code (LGC); that having failed to do so, respondent cannot validly challenge the assessment by filing an action for refund under Section 196 of the LGC; that the notice of assessment need not contain factual and legal bases of the assessment because it is not a mandatory requirement under Section 195 of the LGC; and that to rule otherwise is to add a requirement not provided under the law.

As mentioned earlier, no comment or opposition thereto was filed by respondent despite due notice.

THE COURT *EN BANC*'S RULING

Petitioner's *Motion for Reconsideration* lacks merit.

A careful perusal of petitioner's *Motion for Reconsideration* shows that the arguments raised therein are a mere reiteration of matters which have already been considered, weighed and resolved in the assailed Decision.

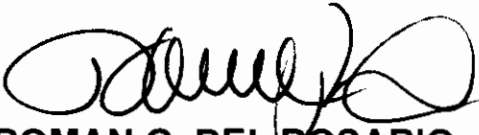
Finding no compelling reason to reconsider, modify or reverse Our Decision, We shall no longer belabor in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

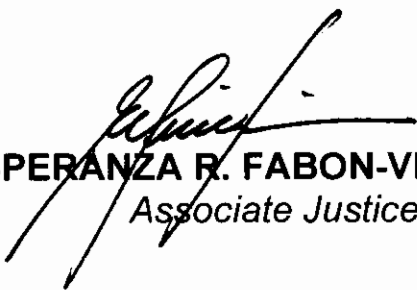
SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTANEDA, JR.
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Leave)

CATHERINE T. MANAHAN
Associate Justice