

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

LUZON HYDRO CORPORATION,
Petitioner,

CTA CASE NO. 9187

Members:

-versus-

Bautista, Chairperson,
Fabon-Victorino, and
Ringpis-Liban II.

COMMISSIONER OF INTERNAL
REVENUE.

Promulgated:

Respondent.

JUN 16 2017

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RESOLUTION

RINGPIS-LIBAN, L:

This resolves Respondent's "Motion for Reconsideration Re: Resolution dated 6 April 2017"¹ filed on April 26, 2017 seeking to set aside the Resolution² issued on April 06, 2017 denying Respondent's "Motion for Early Resolution on the Issue of Jurisdiction of the Honorable Court" (assailed Resolution).

On May 03, 2017, the Court issued a Resolution³ requiring Petitioner to comment on Respondent's "Motion for Early Resolution on the Issue of Jurisdiction of the Honorable Court" within ten (10) days from notice.

In response thereto, Petitioner filed its "Comment/Opposition Re: Motion for Consideration [sic] dated April 26, 2017"⁴ on May 18, 2017.

In its motion, Respondent avers that it is evident in Petitioner's Petition for Review that its administrative and judicial claim was filed beyond the prescriptive period provided by law. Thus, the Court can resolve the issue of jurisdiction without

¹ Docket, pp. 579-592.

² Id. at pp. 576-578.

³ Id. at pp. 594.

⁴ Id. at pp. 663-668.

need for trial. On the other hand, Petitioner argues that Respondent's allegation that there was inaction on its part, involves questions of fact that requires a full-blown trial on the merits.

After a careful consideration, the Court finds that the issues and arguments raised in Respondent's motion had already been amply discussed, passed upon and considered by this Court in the assailed Resolution. Respondent's arguments constitute neither compelling nor cogent reason to modify, much less reverse our Resolution dated April 06, 2017.

We reiterate our finding that –

“[T]his Court finds that the arguments of both parties involve factual issues that go into the merits of their respective claims and defenses. Petitioner's need to thresh out factual circumstances to make its case becomes evident at this point. This can be better ventilated in a full-blown trial.”⁵

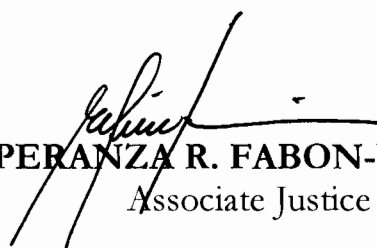
WHEREFORE, premises considered, Respondent's “Motion for Reconsideration Re: Resolution dated 6 April 2017” is hereby **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


LOVELL R. BAUTISTA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice

⁵ Id. at p. 577.