

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

**NATIONAL GRID CORPORATION
OF THE PHILIPPINES,**

Petitioner,

**CTA EB CASE NO. 1052
(CBAA Case No. L-120
LBAA Case No. 2011-001
City of Cabanatuan)**

- versus -

**THE CENTRAL BOARD OF
ASSESSMENT APPEALS, THE LOCAL
BOARD OF ASSESSMENT APPEALS OF
CABANATUAN CITY,**

-and

**HEIDE D. PANGILINAN, in her official
capacity as the CITY ASSESSOR OF
CABANATUAN CITY,**

Respondents.

X-----X

**NATIONAL GRID CORPORATION
OF THE PHILIPPINES (NGCP),**

Petitioner,

**CTA EB CASE NO. 1053
(CBAA Case No. L-121
LBAA Case No. 2011-002
City of Cabanatuan)**

- versus -

**CENTRAL BOARD OF ASSESSMENT
APPEALS, THE LOCAL BOARD OF
ASSESSMENT APPEALS OF
CABANATUAN CITY,**

-and

**FLORIDA R. OCA, in her official
capacity as the CITY TREASURER OF
CABANATUAN CITY,**

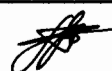
Respondents.

Present:

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

Promulgated:

MAY 11 2015

 4:05 p.m.

X-----X

RESOLUTION

CASANOVA, J.:

This resolves petitioner-National Grid Corporation of the Philippines’ (NGCP) Motion for Reconsideration of the Decision dated 28 January 2015, filed on March 3, 2015, with respondents’ Comment filed on April 15, 2015.

We have carefully perused the Motion for Reconsideration and find no valid or compelling reason to grant the same. The arguments raised by petitioner in the said Motion are mere restatements or rehash of the arguments raised in its Petitions for Review and Memoranda (for CTA EB Case No. 1052 and 1053).

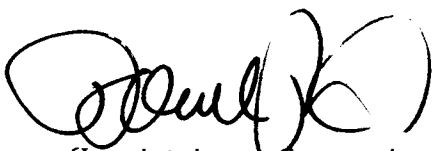
The Motion does not raise any new, cogent or substantial ground to warrant reconsideration of this Court’s Decision dated January 28, 2015.

WHEREFORE, petitioner’s Motion for Reconsideration of the Decision dated 28 January 2015, is hereby **DENIED** for lack of merit.

SO ORDERED.


CAESAR A. CASANOVA
Associate Justice

WE CONCUR:


(I maintain my Concurring
and Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

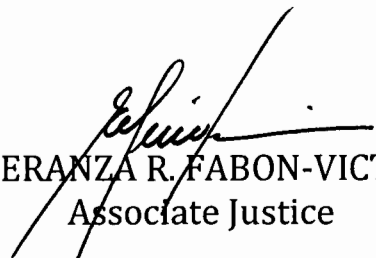

JUANITO C. CASTAÑEDA, JR.
Associate Justice



LOVELL R. BAUTISTA
Associate Justice



ERLINDA P. UY
Associate Justice



ESPERANZA R. FABON-VICTORINO
Associate Justice



CIELITO N. MINDARO-GRULLA
Associate Justice

(On Official Business)
AMELIA R. COTANGCO-MANALASTAS
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice