

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

COHACO MERCHANDISING CTA AC NO. 207
DEVELOPMENT CORP.,

Petitioner, Members:

- versus -

DEL ROSARIO, P.J., Chairperson,
and
MANAHAN, JJ.

THE CITY GOVERNMENT OF
MUNTINLUPA, represented by
HON. JAIME R. FRESNEDI, THE
SANGGUNIANG PANLUNGSOD
OF MUNTINLUPA CITY, THE
CITY TREASURER OF
MUNTINLUPA and THE CITY
ATTORNEY'S OFFICE OF
MUNTINLUPA,

Promulgated:

Respondents.

OCT 08 2020 2:28 pm

x-----x

RESOLUTION

For resolution is petitioner's **Motion for Reconsideration** filed on July 20, 2020, with respondents' **Comment and/or Opposition (To Motion for Reconsideration, dated 20 July 2020)** filed through email on September 18, 2020.¹

Petitioner seeks reconsideration of the Decision dated June 23, 2020 (assailed Decision),² the dispositive portion of which reads:

"WHEREFORE, the instant *Petition for Review* filed by Cohaco Merchandising Development Corp. is hereby **DENIED**, for lack of merit. Accordingly, the assailed Decision dated January 30, 2018 and Order dated May 30, 2018 of the Regional Trial Court –

¹ Respondent's Comment and/or Opposition was also received by the Court on September 21, 2020 sent via private courier.

² Docket, pp 134-155.

Branch 276 in Civil Case No. 17-294 are **AFFIRMED** on grounds stated herein.

SO ORDERED."

Petitioner moves for reconsideration of the assailed Decision based on the following grounds:

1. The increase in the tax rate is beyond the allowable adjustment under Section 191 of the Local Government Code (LGC);
2. Tax rates may be adjusted once every five years only; and,
3. Assuming that Ordinance No. 13-030 is valid, it should not be applied retroactively as it will be violative of Section 166 of the LGC.

Respondents, on the other hand, argue that petitioner's motion should be denied based on the following arguments:

1. The Motion should be denied for being a pro-forma pleading;
2. The tax rates are in accordance with the LGC; and,
3. Ordinance Nos. 013-015 and 013-030 are presumed valid.

Acting on petitioner's **Motion for Reconsideration** of the Decision dated June 23, 2020, the Court notes that no new argument has been adduced to warrant the reconsideration sought. The arguments interposed by petitioner are mere rehash of the arguments it raised in its Petition for Review filed on July 11, 2018 and Memorandum filed on February 4, 2019 which have all been squarely passed upon and resolved by the Court.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration** filed on July 20, 2020 is hereby **DENIED** for lack of merit.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


CATHERINE T. MANAHAN
Associate Justice