REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SANTIAGO SYJUCO, INC.,
Petitioner,

-versus- CTA CASE No. 1555

CITY ASSESSOR OF PASAY CITY,
Respondent.

x- - - - - - - - - - - - - -x

Nov. 5/25

R E S O L U T I O N

This is in connection with the affirmative defense raised by the respondent in his answer, questioning the jurisdiction of this Court to entertain the appeal filed by the petitioner, by virtue of which, a preliminary hearing was held on August 7, 1965.

Petitioner is the registered owner of two parcels of land (known as Lots Nos. 3521 and 3522) located at Block No. 18, Roxas Boulevard and Robert Street, Pasay City, which were recently re-assessed by the respondent City Assessor of Pasay under Tax Declaration No. 9711, increasing their original valuation under previous assessments in the aggregate sum of ₱116,690.00 to ₱512,670.00.

Upon denial of its request for reconsideration of this new assessment, petitioner appealed to the Board of Assessment Appeals of Pasay City, which, in a decision dated November 6, 1964, reduced the new assessment from ₱512,670.00 to its previous value of ₱116,690.00 and ordered the respondent City Assessor to amend accordingly his assessment of the lots in question.

Respondent having failed to implement the said decision of the Board of Assessment Appeals of Pasay City, petitioner instituted the present action, praying, among others, that judgment be rendered requiring the City Assessor to carry into effect the aforementioned decision.

It is claimed by the petitioner that this Court can legally take cognizance of this case. Its contention is anchored on the clause "or other matters arising under the Assessment Law, including rules and regulations relative thereto", in Section 7(3), of Republic Act No. 1125. It further avers that he is adversely affected by the refusal or failure of respondent to carry into effect the decision of the Board of Assessment Appeals of Pasay City.

On the other hand, respondent holds the contrary view.

Petitioner's contention is not well taken. This Court is of special and limited jurisdiction. Its Organic Law, Republic Act No. 1125, in Section 7 thereof, expressly enumerates the matters over which it may exercise its jurisdiction; and by implication, such enumeration excludes all others.

Expressio unius est exclusio alterius. (Ursal v. Court of Tax Appeals, G.R. No. L-10123, 53 O.G. 6081) Obviously, the case at bar does not fall under any of those cases or matters expressly enumerated in Section 7 of Republic Act No. 1125.) In a previous case (Ollada v. Court of Tax Appeals, 52 O.G. 4667) the Supreme Court held:

> "Note that the law gives to the Court of Tax Appeals exclusive appellate jurisdiction to review the decisions of the Collector of Internal Revenue, the Commissioner of Customs, and the provincial or city Boards of Assessment Appeals. Note also that in defining the cases that may be reviewed the law begins by enumerating them and then adds a general clause pertaining to other matters that may arise under the National Internal Revenue Code, the Customs Law and the Assessment Law. This shows that the 'other matters' that may come under the general clause should be of the same nature as those that have preceded them applying the rule of construction known as *ejusdem generis*. In other words, in order that a matter may come under the general clause, it is necessary that it belongs to the same kind or class therein specifically enumerated. Otherwise, it should be deemed foreign or extraneous and is not included." (Underlining ours.)

Likewise, under paragraph (3) of Section 7 of Republic Act No. 1125, the jurisdiction of this Court is limited only to appeals from decisions of provincial or city Boards of Assessment Appeals in cases involving the assessment and taxation of real property or other matters arising under the Assessment Law, including rules and regulations relative thereto (See also Medina vs. City Treasurer of Dumaguete, CTA No. 845, August 27, 1960). Nothing in Section 7(3) of the said law empowers this Court to pass upon appeals which do not involve a decision of the Board of Assessment Appeals in appropriate cases specifically enumerated therein.

It must also be noted that petitioner is not adversely affected by the decision of the Board of Assessment Appeals of Pasay City dated November 6, 1964. Neither is it appealing therefrom since said decision is in its favor. It simply wants respondent to enforce the decision, which similarly cannot be done because, as stated above, the City Assessor of Pasay City is not a proper party respondent under the provisions of Republic Act No. 1125.

This Court, therefore, has no jurisdiction to take cognizance of this case.

PREMISES CONSIDERED, the petition for review is hereby dismissed, without pronouncement as to costs.

SO ORDERED.

Quezon City, November 5, 1965.

TEOFILO D. REYES, SR.
Presiding Judge

ALEJANDRO B. AFURONG
Associate Judge

ROMAN M. UMALI
Associate Judge