REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

DOLE Philippines Inc. – Stanfilco Division,
Petitioner,

- versus -

The Sangguniang Panlungsod of the City of Davao, and the Hon. Sara Z. Duterte-Carpio and Hon. Lawrence D. Bantiding, in their respective capacities as Mayor and Acting Treasurer of the City of Davao,
Respondents.

CTA AC No. 286
(Civil Case No. R-DVO-20-02052-CV)

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, and
ANGELES, *JJ.*

Promulgated:

FEB 03 2025
1:28 p.m.

x- -x

RESOLUTION

REYES-FAJARDO, *J.*:

In the Decision dated June 7, 2024,[1] we examined the Ordinance, *i.e.*, Ordinance No. 0310-07, s. 2007 (Watershed Code), from which the environmental taxes subject of petitioner's judicial claim for refund was based. Our inspection thereof showed that the primordial objective of the Watershed Code is to regulate the watershed areas in the City of Davao to sustain its water source. With this, though said environmental taxes were coined as taxes, such exaction, are really fees. Therefore, the assailed Decision dated September 27, 2022 and Order dated January 4, 2023, both handed down by Branch 16, Regional Trial Court of the City of Davao pertain to a local *fee* case, over which the CTA has no jurisdiction; hence, CTA AC No. 286 was disposed as follows:

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[1] Docket (CTA AC No. 286), pp. 349-361.

> **WHEREFORE**, the Petition for Review dated February 27, 2023, filed by DOLE Philippines Inc. - Stanfilco Division, is **DISMISSED**, for lack of jurisdiction.
>
> **SO ORDERED.**

On June 28, 2024, petitioner filed its Motion for Reconsideration (of the Decision dated 07 June 2024),[2] advancing the following arguments for our consideration:

I.

> The Court erred in ruling that it has no jurisdiction over the Petition

II.

> The Court erred in holding that the Environmental Tax imposed by Article 17 of Davao City Ordinance No. 0310-07 entitled "Watershed Protection, Conservation and Management Ordinance", or the Watershed Code, is a regulatory fee rather than a tax primarily intended to generate revenue.

III.

> The Court erred in not considering the other substantive issues raised by Dole Stanfilco.

On October 7, 2024, respondents posted their Comments/Opposition to the Motion for Reconsideration (Filed on June 28, 2024),[3] counter-arguing that the environmental taxes sought to be refunded by petitioner are fees; thus, the CTA lacks jurisdiction over CTA AC No. 286. Consequently, the CTA is correct in dismissing CTA AC No. 286, and not deciding upon the substantive matters posed by petitioner.

We deny the Motion.

Indeed, the bone of petitioner's point raised in its motion was lengthily discussed, addressed, and found wanting in the assailed Decision June 7, 2024. We need not belabor on said matter again. As ruled in *Social Justice Society (SJS) Officers v. Lim*:[4]

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[2] *Id.* at pp. 362-381.
[3] *Id.* at pp. 388-393.
[4] G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration).

> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

WHEREFORE, petitioner's Motion for Reconsideration (of the Decision dated 07 June 2024) is **DENIED**, for lack of merit. The Decision dated June 7, 2024 is **AFFIRMED**.

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

HENRY S. ANGELES
Associate Justice