REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

SMART COMMUNICATIONS INC., *Petitioner,*	**CTA AC NO. 291** (Civil Case No. 8456)
	Members:
-versus-	
PROVINCE OF CAGAYAN and LILIA M. LACAMBRA, in her capacity as OIC-Provincial Treasurer of the Province of Cagayan, *Respondents.*	**RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** and **FERRER-FLORES,** *JJ.*
	Promulgated:

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondents' *Motion for Reconsideration (of the Decision dated 27 February 2025)*, filed via registered mail on April 2, 2025, with petitioner's *Comment (Re: Motion for Reconsideration dated October 9, 2024)* [sic], filed on June 18, 2025, assailing this Court's Decision, promulgated on February 27, 2025.

The Motion lacks merit.

First, respondents' use of *City of Iriga v. CASURECO III*[1] ("*CASURECO*") is misplaced. As noted by petitioner, the Supreme Court in that case ultimately found that the determination of the situs of excise tax is based on *gross receipts*, "regardless of the place where its services or products are delivered." Hence, *CSAURECO* actually supports Our ruling that the situs of excise tax is based on where the sale is recorded, *regardless of location of the service or product*, and correspondingly does not refute it.

---

[1] G.R. No. 192945, September 5, 2012.

Respondents' argument on a supposed lack of "credible evidence" misses the mark as well. As they focus on the evidence offered by petitioner, they do not actually address the issues the Court itself found with the assessment. They thus fail to challenge Our finding.

As for respondents' claims of having made a jeopardy assessment, it is telling that they do not even attempt to show how the collection efforts would be jeopardized by delay, or cite any law or jurisprudence to show that a failure to submit records is enough basis for such. We thus cannot accept the claim.

Finally, the Court notes that what We are barring is the *invalid* or *illegal* collection of excise tax. Our ruling thus does not contradict the "purpose" of the tax, certainly not as much as illegally collecting or assessing tax which is not actually due.

In short, the Motion fails to show that Our ruling must be set aside.

ACCORDINGLY, respondent's *Motion for Reconsideration (of the Decision dated 27 February 2025)*, filed via registered mail on April 2, 2025, is hereby **DENIED** for lack of merit.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

On leave
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice