# REPUBLIC OF THE PHILIPPINES
# COURT OF TAX APPEALS
# QUEZON CITY

## SPECIAL SECOND DIVISION

**HOLCIM PHILIPPINES, INC.,**
*Petitioner,*

- versus -

**THE CITY OF TAGUIG and ATTY. J. VOLTAIRE ENRIQUEZ, in his capacity as the CITY TREASURER OF THE CITY OF TAGUIG,**
*Respondents.*

**CTA AC NO. 268**

*Members:*

**BACORRO-VILLENA,** *Acting Chairperson, and*
**CUI-DAVID,** *JJ.*

Promulgated:

MAR 0 5 2024 4:10 p.m.

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## RESOLUTION

***CUI-DAVID, J.:***

This resolves respondents' *Motion for Reconsideration (of Decision dated November 15, 2023)* filed through registered mail on December 19, 2023, and received by the Court on December 28, 2023, with petitioner's *Comment/Opposition (Re: Respondents' Motion for Reconsideration dated December 19, 2023)* filed on January 29, 2024.

Respondents seek reconsideration of the Court's *Decision* promulgated on November 15, 2023 (*assailed Decision*), the dispositive portion of which reads:

> **WHEREFORE**, in light of the foregoing considerations, the *Petition for Review* is **GRANTED**. Accordingly, the assailed Judgment dated May 6, 2022, and Order dated June 13, 2022, rendered by the RTC–Branch 271, City of Taguig, in Civil Case Nos. 447-TG and 490-TG are **REVERSED** and **SET ASIDE**.
>
> Respondents are **ORDERED TO REFUND** petitioner Holcim Philippines, Inc., the amount of **₱8,131,289.20**, representing its erroneously paid LBT for the year 2018.

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**SO ORDERED.**

Respondents anchor their *Motion for Reconsideration (Motion)* on the following grounds:

A. THE HONORABLE COURT COMMITTED A REVERSIBLE ERROR IN FINDING THAT THE BILLING STATEMENTS ARE NOT IN THE NATURE OF NOTICE OF ASSESSMENT AS CONTEMPLATED UNDER THE LOCAL GOVERNMENT CODE.

B. THE HONORABLE COURT COMMITTED A REVERSIBLE ERROR IN FINDING THAT PETITIONER COMPLIED WITH THE PRESCRIPTIVE PERIOD FOR FILING CLAIMS FOR REFUND AS PROVIDED IN SECTION 196 OF THE LOCAL GOVERNMENT CODE.

C. THE HONORABLE COURT COMMITTED A REVERSIBLE ERROR IN FINDING THAT PETITIONER IS ENTITLED TO A REFUND IN THE AMOUNT OF P8,131,289.20.

On the other hand, in rejecting respondents bid for reconsideration, petitioner maintains that:

a. The Billing Statements, which were issued pursuant or in relation to Petitioner's application for renewal of business permit in Respondent City of Taguig, are not the "assessments" mentioned in Section 195 of the LGC.

b. Petitioner timely filed its judicial claim for refund within the two-year period under Section 196 of the LGC.

c. Petitioner is entitled to the preferential rate of tax under Section 143(c)(8) of the LGC.

Respondents' *Motion* must fail.

A reading of the *Motion* readily shows that respondents' *Grounds for the Motion* and *Discussion* have already been considered, discussed, and passed upon in the *Decision* sought to be reconsidered. Respondents failed to advance any new or substantial reason to justify a departure from the previous conclusions and findings of the Court.

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**WHEREFORE**, there being no new matters and issues raised that will merit a reconsideration, let alone modification of the assailed *Decision* of November 15, 2023, respondents' *Motion for Reconsideration (of the Decision dated November 15, 2023)* is **DENIED**, for lack of merit.

**SO ORDERED.**

**LANEE S. CUI-DAVID**
Associate Justice

*I CONCUR:*

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice