

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

QUEZON CITY and the OFFICE OF THE CITY TREASURER OF QUEZON CITY, CTA AC NO. 295 [RTC Civil Case No. R-QZN-21-08820-CV]

Petitioners,

Members:

-versus-

RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

Promulgated:
SKY CABLE CORPORATION, JAN 24 2025
Respondent.

RESOLUTION

MODESTO-SAN PEDRO, J.:

The Case

For the Court’s resolution is petitioners’ *Motion for Reconsideration*, filed on November 5, 2024, with respondent’s *Comment/Opposition (to the Motion for Reconsideration dated 05 November 2024)*, filed on November 18, 2024. Petitioners seeks the setting aside of the Decision, dated October 8, 2024, which denied their Petition for Review.

The Motion lacks merit.

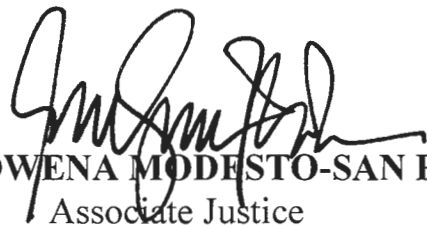
As observed by respondent, petitioners merely rehash arguments already raised previously and thus already discussed and refuted. Rather than offer any defense of their interpretation of the *Quezon City Revenue Code* (“QCRC”), for example, petitioners double down on their insistence that the rulings of the Regional Trial Court render said law ineffective, a line of argument already dismantled in the assailed Decision. The same applies to majority of the other contentions included in the Motion.

Given that these contentions have already been shown to be wanting, there is no need to discuss them any further.¹

Petitioners did raise a few “new” points in response to certain specific statements in the Decision. However, these are still based on their faulty and yet undefended interpretation of the *QCRC*. They thus fail as well.

ACCORDINGLY, the instant *Motion for Reconsideration*, filed on November 5, 2024, is hereby **DENIED** for lack of merit. The assailed Decision, dated October 8, 2024, is hereby **AFFIRMED**.

SO ORDERED.

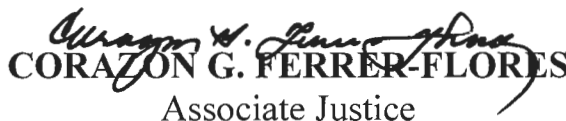


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

¹ See *Roque v. Commission on Election*, G.R. No. 188456 (Resolution), February 10, 2010; see also *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*, G.R. No. 159938 (Resolution), January 22, 2007; see also *Ortigas and Company Limited Partnership v. Velasco*, G.R. Nos. 109645 & 112564 (Resolution), March 4, 1996.