REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

CITY OF TAGUIG, ATTY. J. VOLTAIRE ENRIQUEZ in his capacity as OIC-City Treasurer – City of Taguig, and ATTY. FANELLA JOY PANGA CRUZ in her capacity as (former) OIC of the Business Permits and Licensing Office (BPLO) – City of Taguig,
Petitioners,

- versus -

COSMOS BOTTLING CORPORATION,
Respondent.

CTA AC No. 320

Members:

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

Promulgated:

MAR 17 2026 3:58 p.m.

x - x

RESOLUTION

REYES-FAJARDO, ***J.*:**

For the Court's resolution is petitioners' *Motion for Reconsideration*,[1] seeking the reversal of the Court's Decision,[2] which denied the *Petition* and affirmed the nullification of the subject local business tax assessment, as embodied in the *Billing Statement*, for

[1] Docket, pp. 165 - 174. Electronically filed on October 21, 2025, and personally filed on October 27, 2025.

[2] Decision promulgated on September 10, 2025, Docket, pp. 148 - 163.

violation of due process under Section 195 of the Local Government Code (LGC).[3]

The *fallo* reads:[4]

> **WHEREFORE,** in light of the foregoing considerations, the Petition for Review is **DENIED**. Accordingly, the Decision dated January 2, 2024 and the Order dated March 8, 2024, both rendered by the RTC of Taguig City – Branch 153, in Civil Case No. 388, are **AFFIRMED**.
>
> **SO ORDERED.**

In ruling so, the Court found that the *Billing Statement* relied upon by petitioners did not constitute a valid notice of assessment under Section 195 of the LGC, as it failed to adequately inform respondent of the nature and legal basis of the tax imposition, and the factual and legal grounds supporting the assessment. The Court likewise observed that no Letter of Authority (LOA) or equivalent written authorization was shown to have been issued to the local examiners who conducted the investigation and recommended the assessment, thereby casting doubt on the regularity of the assessment process. Taken together, these deficiencies deprived respondent of a meaningful opportunity to protest the assessment within the period prescribed by law, thereby violating the requirements of due process.

Unfazed, petitioners move for reconsideration, insisting that: 1) the *Billing Statement* substantially complied with the requirements of Section 195 of the LGC and should be treated as a valid notice of assessment; 2) respondent was not denied due process, having been sufficiently apprised of the assessment and afforded the opportunity to contest the same; 3) the presumption of regularity in the performance of official duties should operate in favor of the City

---

3 SECTION. 195. Protest of Assessment. – When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee, or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60)-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

4 *Id.* at p. 162.

Treasurer's Office; and 4) the situs and allocation of sales within Taguig justified the imposition of local business tax under the LGC and its implementing rules.[5]

Respondent, on the other hand, maintains that 1) the *Motion* merely reiterates arguments already passed upon and correctly rejected by the Court; 2) the *Billing Statement* is void for failure to comply with the due process requirements under Section 195 of the LGC; 3) no written authority was shown to have been issued to the local examiners who conducted the investigation and recommended the assessment; 4) the presumption of regularity cannot prevail over clear violations of due process, and 5) petitioners' arguments on situs, allocation of sales, and sufficiency of notice merely rehash matters already resolved in the Decision, warranting the denial of the Motion for Reconsideration.[6]

The Motion lacks merit.

A motion for reconsideration is not a vehicle to re-litigate issues already passed upon, and courts are not duty-bound to revisit matters that have been fully considered and resolved. In this regard, the pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,[7] is instructive:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.
>
> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a 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

---

5 Docket, pp. 165 - 174. Electronically filed on October 21, 2025, and personally filed on October 27, 2025.

6 Comments and Objections, Docket, pp. 181 - 194. Personally and electronically filed on December 18, 2025.

7 G.R Nos. 187836 & 187916, March 10, 2015.

> 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, as above stated, 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.

Here, petitioners' *Motion* substantially rehashes their earlier submissions and does not point to any newly discovered evidence, material oversight, or controlling doctrine that the Court failed to consider.

Moreover, petitioners' reliance on *Yamane v. BA Lepanto Condominium Corporation* ("*Yamane*")[8] is misplaced, as they selectively invoke portions of the ruling while omitting its controlling discussion on the due process requirements of a valid notice of assessment, thereby misapplying the doctrine to the present case.

Yamane does not dispense with the statutory requirement of a proper notice of assessment under Section 195 of the LGC; rather, it underscores that the notice must be sufficiently informative to apprise the taxpayer of the nature and legal basis of the assessment it must meet, consistent with the demands of due process:

> Our careful examination of the record reveals a highly disconcerting fact. **At no point has the City Treasurer been candid enough to inform the Corporation, the RTC, the Court of Appeals, or this Court for that matter, as to what exactly is the precise statutory basis under the Makati Revenue Code for the levying of the business tax on petitioner.**
>
> . . .
>
> **Nowhere therein is there any citation made by the City Treasurer of any provision of the Revenue Code which would**

---
8 G.R. No. 154993, October 25, 2005.

qh

> **serve as the legal authority for the collection of business taxes** from condominiums in Makati.
>
> Ostensibly, the notice of assessment, which stands as the first instance the taxpayer is officially made aware of the pending tax liability, should be sufficiently informative to apprise the taxpayer the legal basis of the tax. **Section 195 of the Local Government Code** does not go as far as to expressly require that the notice of assessment specifically cite the provision of the ordinance involved but it does **require that it state the nature of the tax, fee or charge, the amount of deficiency, surcharges, interests and penalties.** In this case, the notice of assessment sent to the Corporation did state that the assessment was for business taxes, as well as the amount of the assessment. There may have been prima facie compliance with the requirement under Section 195. However in this case, the Revenue Code provides multiple provisions on business taxes, and at varying rates. Hence, we could appreciate the Corporation's confusion, as expressed in its protest, as to the exact legal basis for the tax. **Reference to the local tax ordinance is vital, for the power of local government units to impose local taxes is exercised through the appropriate ordinance enacted by the sanggunian, and not by the Local Government Code alone. What determines tax liability is the tax ordinance, the Local Government Code being the enabling law for the local legislative body.**[9]

In fine, petitioners failed to show any cogent reason to reverse or modify the assailed Decision. The Court therefore finds no basis to disturb its prior ruling.

WHEREFORE, premises considered, petitioners' *Motion for Reconsideration* is **DENIED** for lack of merit. The Decision promulgated on September 10, 2025 is **AFFIRMED**.

SO ORDERED.

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

I CONCUR:

HENRY S. ANGELES
Associate Justice

---

9 Emphases supplied.