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

**SPECIAL THIRD DIVISION**

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| **LIGHT RAIL MANILA CORPORATION,**<br>Petitioner, | **CTA AC NO. 267** |
| - versus - | Members: |
| **HON. JOSEPHINE D. DAZA AND MA. JAZMIN TALEGON in their capacities as the current and former officers-in-charge of the OFFICE OF THE CITY TREASURER OF MANILA and the SANGGUNIANG PANGLUNGSOD NG MAYNILA,**<br>Respondents. | **RINGPIS-LIBAN,** *Chairperson,*<br>**MODESTO-SAN PEDRO,** *and*<br>**FERRER-FLORES,** *JJ.*<br><br>Promulgated:<br>JUL 22 2024<br>9:47 a.m. |

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## RESOLUTION

*FERRER-FLORES, J.:*

For resolution of the Court is the *Motion for Reconsideration (Re: Decision dated 04 January 2024) (MR)* filed by respondents on February 28, 2024, with petitioner Light Rail Manila Corporation's (LRMC) **Comment/Opposition (To the Motion for Reconsideration dated 28 February 2024)** filed on March 22, 2024.

In its *MR*, respondents assail the Decision of the Court granting the Petition for Review, the dispositive portion of which reads:

> **WHEREFORE**, premises considered, the instant Petition for Review is **GRANTED**. Let this case be **REMANDED** to the Regional Trial Court Manila, Branch 55, for further proceedings.
>
> **SO ORDERED.**

Respondents insist that the Petition for Claim for Refund filed by petitioner LRMC should be deemed filed out of time as petitioner availed of Section 195, instead of Section 196 of the Local Government Code (LGC). Respondents submit that the statements of account (SOAs) issued to petitioner contained all the essential information to be treated as notice of assessments (NOAs). In fact, petitioner knew it was being assessed considering that it paid merely two days upon receipt of the SOAs.

It is likewise pointed out by respondents that the Supreme Court ruling in *City Treasurer of Manila vs. Philippine Beverage Partners Inc., substituted by Coca-Cola Bottlers Philippines*[1] and *City of Manila vs. Cosmos Bottling Corporation*[2] are applicable to this case since in both cases, there were no NOAs issued. To rule that the SOAs failed to comply with the requirements of a NOA would result in an unjust situation for the taxing authority.

Opposing the MR, petitioner LRMC avers that the subject SOAs are not assessment notices contemplated under Section 195 of the LGC. For petitioner, a NOA is one that should involve a "deficiency" assessment and it should: a) be issued by the local treasurer or his duly authorized representative after a finding that correct taxes, fees, or charges have not been paid; b) be in writing and indicate it is notice of assessment; c) state the nature of the tax, fee or charge; and, d) state the amount of deficiency, the surcharges, interest and penalties.

Petitioner also emphasizes that respondents had already acceded that the amounts claimed for refund are rightly due to LRMC, and thus, cannot be classified as "deficiency" assessments. Respondents allegedly explained that the computer system requires LRMC to pay the local business taxes (LBT) for the second ($2^{nd}$) to fourth ($4^{th}$) quarters of 2019 to secure clearance for 2020. In other words, LRMC had no choice and was merely compelled to pay the erroneous computation of the 2019 LBT. Therefore, similar to the case of *International Container Terminal Services, Inc. v. City of Manila (ICTSI case),*[3] LRMC received the subject SOAs as prerequisites for the renewal of its business permits, and not by way of notice of assessments contemplated under Section 195 of the LGC. Analogous to the *ICTSI case*, LRMC resorted to the remedy laid down in Section 196 of the LGC.

1 G.R. No. 233556, September 11, 2019.
2 G.R. No. 196681, June 27, 2018.
3 G.R. No. 185622, October 17, 2018.

We resolve.

The Court finds no cogent reason to reverse or modify the assailed Decision dated January 4, 2024. Respondents merely reiterated the arguments that have already been carefully considered and passed upon by the Court in the assailed Decision.

In this regard, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,[4] 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.
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> 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:
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> 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, 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.

All told, respondents' *MR* failed to present matters warranting reconsideration from this Court. There is, thus, no compelling purpose for the Court to elaborate further on the issues already addressed only to affirm the assailed Decision.

**WHEREFORE,** premises considered, the *Motion for Reconsideration (Re: Decision dated 04 January 2024)* is **DENIED** for lack of merit.

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[4] G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

**SO ORDERED.**

**CORAZON G. FERRER-FLORES**
Associate Justice

WE CONCUR:

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

ON LEAVE
**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice