REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

MACTAN ELECTRIC COMPANY, INC.,
Petitioner,

-versus-

THE MUNICIPALITY OF CORDOVA, THE MUNICIPAL ASSESSOR OF CORDOVA, THE PROVINCE OF CEBU, and THE PROVINCIAL TREASURER OF CEBU,
Respondents.

CTA AC NO. 258

Members:

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

Promulgated:

JUL 09 2024

9:35 a.m.

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RESOLUTION

CUI-DAVID, J.:

For this Court resolution are:

1. Petitioner's ***Motion for Reconsideration (Re: Decision dated November 17, 2023)*** filed via registered mail on December 7, 2023, and received by the Court on December 14, 2023, with respondent's ***Comment*** filed via registered mail on February 15, 2024, and received by the Court on March 1, 2024.

2. Petitioner's ***Motion for Leave of Court to File Reply (Re: Respondent's Comment dated February 15, 2024)***, filed via registered mail on March 21, 2024, and received by the Court on April 1, 2024.

On November 17, 2023, the Court promulgated a *Decision* denying petitioner's *Petition for Review*, the dispositive portion of which states as follows:

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> **WHEREFORE**, in light of the foregoing, the instant *Petition for Review* is **DENIED** for lack of merit.
>
> Accordingly, the Decision dated January 28, 2020, and the Order dated October 25, 2021, rendered by the Regional Trial Court of Cebu City, Branch 12, in Civil Case No. CEB-38689 are **AFFIRMED.**
>
> **SO ORDERED.**

In its *Motion*, petitioner alleges that it does not need to comply with the requirement of payment under protest in Section 252 in relation to Section 226 of the Local Government Code (**LGC**). According to petitioner, it is questioning the assessment's legality and respondent's authority to assess and collect real property taxes. Petitioner states that not being a province, city, or municipality within the Metropolitan Area, the Municipality of Cordova is not empowered to issue the Notice of Assessment and Tax Declarations and levy real property taxes against petitioner.

Petitioner further alleges that its *Complaint* only involves a question of law; thus, it falls under the exception to the rule on exhaustion of administrative remedies. Petitioner also invokes that the other exemptions to the rule on exhaustion of administrative remedies that it alleges are likewise applicable to the instant case, such as when there is a violation of due process, when the issue involved is purely a legal question, when the administrative action is patently illegal, when there is estoppel on the part of the administrative agency concerned, when there is an irreparable injury when the rule does not provide a plain, speedy, and adequate remedy, and when there are circumstances indicating the urgency of judicial intervention.

Petitioner reiterates that the Notice of Assessment and Tax Declarations are issued in violation of Sections 224 and 225 of the LGC, particularly the rule that each machinery should be individually appraised and assessed. Petitioner states that a null and void assessment bears no valid fruit and can never attain finality.

On the other hand, in their *Comment*, respondents state that they are authorized to issue the said Notice of Assessment, considering that it has been delegated to them by virtue of the Manual on Real Property Appraisal and Operation dated October 1, 2004.

In its *Reply*, petitioner quotes the Manual on Real Property Appraisal and Operation, stating that respondents violated said manual by appraising and assessing the real property without an appraisal report and no proper determination of the actual date of operation, original cost, and actual depreciation of each electrical pole and distribution transformer.

After due consideration, the Court finds petitioner's *Motion for Reconsideration* bereft of merit.

At the onset, the Court notes that an examination of petitioner's *Motion for Reconsideration* shows that the arguments raised are mere reiterations of the arguments that have been raised in its *Petition for Review* and have been thoroughly considered, resolved, and passed upon by this Court in the Assailed Decision.

It is well-settled that a motion for reconsideration containing a mere reiteration or rehash of grounds and arguments that have already been considered, weighed, passed upon, and resolved by the court before the *Decision* sought to be reconsidered is rendered, does not need a new judicial determination.[1] Therefore, there is no necessity to discuss and rule again on these grounds since this would be a useless formality of ritual invariably involving merely a reiteration of the reasons for rejecting the arguments advanced by the movant already set forth in the judgment.[2]

In *Shangri-La International Hotel Management v. Developers Group of Companies, Inc.*,[3] the Supreme Court pronounced that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, to wit:

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[1] *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005; *Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et. al.*, G.R. Nos. 146368-69 (Resolution), October 18, 2004.
[2] *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 and *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645 (Resolution), March 4, 1996.
[3] *Shangri-la International Hotel Management, Ltd. v. Developers Group of Companies, Inc., et. al.* G.R. No. 159938 (Resolution), January 22, 2007.

> "The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.
>
> Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

Accordingly, in the assailed *Decision*, the Court has highlighted the importance of complying with the doctrine of exhaustion of administrative remedies. This doctrine cannot be dispensed with given that the LGC provides a plain, speedy, and adequate remedy and considering that petitioner's *Complaint* before the court a quo involves a mixed question of law and fact. In addition, petitioner's reliance in the case of *Manila Electric Company v. The City Assessor and City Treasurer of Lucena City*[4] holds no weight, as petitioner in that case first posted a surety bond, which the Supreme Court held as substantial compliance with the "payment under protest" requirement under Section 252 of the LGC.

Given the above disquisition, there being no new matter or substantial issue raised by petitioner in its *Motion for Reconsideration,* the Court finds no compelling reason to reverse or modify the *Decision* promulgated on November 17, 2023.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision dated November 17, 2023)* is **DENIED** for lack of merit.

Further, petitioner's *Motion for Leave of Court to File Reply (Re: Respondent's Comment dated February 15, 2024)* is **GRANTED**. Accordingly, let petitioner's *Reply*, as incorporated

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[4] G.R. No. 166102, August 5, 2015.

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in its *Motion for Leave of Court to File Reply*, form part of the case records.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice