

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Second Division

THE GREENBELT MADISON
CONDOMINIUM ASSOCIATION,
INC.,

Petitioner,

CTA CASE NO. 10789

Members:

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

-versus-

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

4:27 PM

X -----X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is respondent's *Motion for Partial Reconsideration (Re: Decision dated November 26, 2025)*, filed on December 26, 2025, with petitioner's *Opposition (On the Motion for Partial Reconsideration dated 26 December 2025)*, filed via licensed courier on January 23, 2025, assailing this Court's Decision, dated November 26, 2025, which partially granted the instant Petition for Review by cancelling and setting aside the Warrant of Distrainment and/or Levy ("WDL") against petitioner.

The Motion lacks merit.

Respondent claims that this Court failed to consider the fact that petitioner withdrew its Request for Reconsideration on December 23, 2021. In light of this withdrawal, no appeal was pending before respondent, so the assessment attained finality.

The argument fails on multiple counts. *First*, it seems to ignore the fact this Court did, in fact, dismiss petitioner's prayer against the assessment itself. Our partial granting of the Petition covered only the WDL.

Second, the argument overlooks and fails to discuss the fact that the WDL was issued on December 1, 2021. Petitioner withdrew its Request for Reconsideration *afterwards*, on December 23, 2021, and only because of the issuance of the WDL.

As such, when the WDL was issued, there was still an administrative protest pending before respondent, rendering the WDL void. *This* was the basis of Our ruling. The WDL was prematurely issued on December 1, 2021, which, to reiterate, happened *before* the withdrawal of petitioner's Request for Reconsideration, on December 23, 2021, and even served as the reason for the latter.

Respondent's argument thus completely fails to challenge Our ruling, and We consequently see no reason to depart from the assailed Decision.

ACCORDINGLY, respondent's *Motion for Partial Reconsideration (Re: Decision dated November 26, 2025)*, filed on December 26, 2025, is hereby **DENIED** for lack of merit. The Decision, dated November 26, 2025, is **AFFIRMED**.

SO ORDERED.

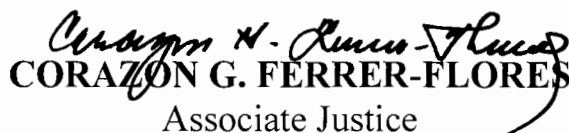


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



CORAZON G. FERRER-FLORES
Associate Justice