REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

CITY OF MAKATI and the OFFICE OF THE CITY TREASURER OF MAKATI through JESUSA E. CUNETA, Petitioners,	**CTA EB NO. 2771** (CTA AC No. 259)
	Present:
- versus -	**DEL ROSARIO, *P.J.*, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES, *JJ.***
CASAS+ARCHITECTS, Respondent.	Promulgated: OCT 01 2025 4:30 pm

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RESOLUTION

FERRER-FLORES, J.:

For resolution is the **Motion for Reconsideration (Re: Decision dated 27 January 2025)** filed by the **City of Makati and the Office of the City Treasurer of Makati through Jesusa E. Cuneta** on February 11, 2025,[1] with respondent's **Comment/Opposition (Re: Petitioner's Motion for Reconsideration dated February 11, 2025)** filed on April 10, 2025.

Petitioners seek the reversal of this Court's Decision dated January 27, 2025 (assailed Decision), which denied the *Petition for Review*, which reads as follows:

> **WHEREFORE,** premises considered, the instant **Petition for Review** is **DENIED** for lack of merit. The assailed Decision dated

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[1] *Rollo* pp. 96 to 104.

November 24, 2022 and the assailed Resolution dated May 29, 2023 rendered by the Special Second Division of this Court in CTA AC No. 259 are **AFFIRMED.**

SO ORDERED.

In the *Motion*, petitioners reiterate its argument, which has been raised in its *Petition for Review,* that respondent has not complied with the period required by the Revised Makati Revenue Code (RMRC) to file judicial action for petition to annul local business tax (LBT) assessment, hence, rendered the assessments final, executory, conclusive and unappealable. Petitioners echo their arguments that failure of respondent to file a written protest within 60 days from receipt of the assessments renders the assessments conclusive and unappealable; thus, it cannot successfully prosecute his theory of erroneous payment or illegal collection of taxes without necessarily assailing the validity or correctness of the assessment. Even if the action in Court is one of claim for refund, the taxpayer cannot escape assailing the assessment, as the claim for refund is founded on the theory that the taxes were paid erroneously or otherwise collected from him illegally.

Moreover, petitioners contend that respondent is not purely a general professional partnership (GPP). Petitioners also argue that a professional who paid the professional tax may be exempt from the Mayor's Permit fee; however, if he or she is operating a business, say an office, a Mayor's Permit fee should still be secured in order to operate said business, which, furthermore, shall be subject to the tax on business, regulatory fees and service charges imposed by the local government pursuant to Section 147, in relation to Section 151, of the Local Government Code (LGC) of 1991. Petitioners insist that respondent has transitioned from a partnership to a firm with a single managing partner and a new identity. Petitioners assert that there is a change from merely exercising a profession to engaging in business and is, thus, removed from the definition of a GPP.

Respondent, on the other hand, restates its position that the billing statements cannot be contested as they do not constitute the notice of assessment (NOA) pursuant to Section 195 of the LGC of 1991; thus, Section 196 of the same code shall govern its claim for refund. As regards petitioners' stance that respondent is not purely a GPP, respondent maintains that the court *En Banc* has affirmed the findings of the Court in Division that it is purely engaged in the practice of architecture and that there is no evidence that respondent is engaged in an activity other than the practice of its profession. Respondent reiterates its claim that the scope of its services is limited to architectural services, and other services relevant to performing its architectural services. Further, respondent avers that there is no basis under the law to claim that a GPP with a significant number is engaged in business instead of the exercise of a common profession. Finally, it asseverates that its Articles of Partnership is the ultimate proof of its status as GPP, as it clearly indicates respondent's sole purpose of exercising a common profession and no part of the income of which is derived from engaging in any trade or business.

Petitioners' *Motion* is bereft of merit.

A reading of petitioners' *Motion* shows that the arguments therein have already been considered by the Court in the assailed Decision.

As aptly discussed in the assailed Decision, respondent's claim for refund falls under Section 196 of the LGC of 1991 and not Section 195; thus, Section 7B.14(b) and (c) of the RMRC is not applicable. The Court *En Banc* has already extensively emphasized that the billing statements/assessments issued by petitioners against respondent after its renewal of business permit for taxable years (TYs) 2014 and 2015 are not the NOA contemplated in Section 195 of the LGC of 1991. Since there was no "finding" of deficiency taxes, there is no assessment to speak of, to which respondent should file a protest pursuant to Section 195 of the LGC.

Further, the Court *En Banc* already affirmed the Decision of the Court in Division that the period of 60 days, within which to file a written protest, applies only and is requirement for claims for refund under Section 195 of the LGC of 1991 and not under Section 196 of the same code.

Finally, the Court *En Banc* agreed with the findings of the Court in Division that respondent is engaged in interior design and landscaping, which are encompassed by the practice of architecture, there being no evidence which shows that its business involves interior decorating. Clearly, respondent is purely engaged in the practice of profession.

Since respondent is not engaged in any activity other than the practice of architecture, the Court in Division concluded that it is entitled to its claim for refund.

In sum, there being no new issues or substantial arguments raised in the instant *Motion*, this Court finds no compelling reason to disturb or overturn the assailed Decision or rediscuss our ruling thereon.

WHEREFORE, premises considered, petitioners' **Motion for Reconsideration (Re: Decision dated 27 January 2025)** is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

No part
ROMAN G. DEL ROSARIO
Presiding Justice

I reiterate my C.O.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes - Fajardo I reiterate my D.O.
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

HENRY S. ANGELES
Associate Justice