

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**THE CITY OF PARAÑAQUE AND
DR. ANTHONY I. PULMANO, in his
capacity as CITY TREASURER OF
PARAÑAQUE,**

Petitioners,

-versus-

KUEHNE + NAGEL, INC.,

Respondent.

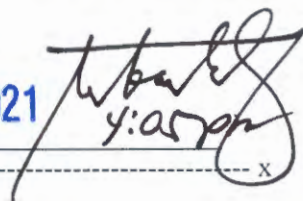
CTA EB NO. 2130
(CTA AC No. 189)

Present:

**DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.**

Promulgated:

FEB 17 2021


4:25 pm

x

x

RESOLUTION

MODESTO-SAN PEDRO, J.:

Before this Court *En Banc* is petitioners' Motion for Reconsideration (on the Decision dated July 17, 2020) ("Motion for Reconsideration"), filed through registered mail on 24 September 2020,¹ with respondent's Comment/Opposition (RE: Motion for Reconsideration dated September 23, 2020) ("Comment"), filed on 9 November 2020.²

In the Motion for Reconsideration,³ petitioners allege that:

1. The City Treasurer has the authority to file the appeal under the ***Local Government Code***;
2. There is a necessity to determine whether or not respondent is exempt from local taxes. Had they protested the assessment based on that ground, such matter should have been the proper subject of 

¹ Records, pp. 267-286.

² *Id.*, pp. 290-296.

³ *Id.*, pp. 268-279.

litigation before the trial courts and respondent would have been afforded a forum to present evidence that, indeed, it is exempt from local taxes under the *Local Government Code*; and

3. Petitioners were deprived of due process when this Court *En Banc* considered matters raised for the first time on appeal.

In its Comment,⁴ respondent counter-argued that:

1. Petitioner had no authority to file the Petition for Review before this Court *En Banc*; and
2. This Court has authority to rule on issues not raised during trial if their consideration is necessary in reaching a just conclusion of the case.

We deny the Motion for Reconsideration. The arguments raised therein are an exact copy of those raised in the Petition for Review. As such, these have already been sufficiently tackled in the Decision, dated 17 July 2020. Consequently, this Motion for Reconsideration deserves scant consideration. This Court *En Banc* has no other recourse but to deny the Motion for Reconsideration for failure to raise an issue worthy of this Court *En Banc*'s attention.

WHEREFORE, petitioners' Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

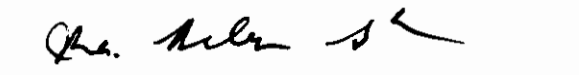
⁴ *Id.*, pp. 291-294.

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice ✓