

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

THE CITY TREASURER and THE
CITY GOVERNMENT OF TAGUIG
CITY,

Petitioners,

CTA EB No. 3181
(Formerly SCA Case No. 336 and
Civil Case 23-4708)

Present:

RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.

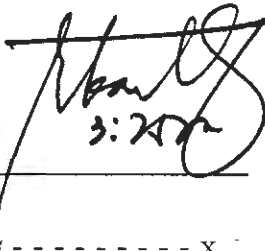
- *versus* -

ONE UPTOWN RESIDENCES
CONDOMINIUM ASSOCIATION,
INC.,

Respondent.

Promulgated:

SEP 30 2026



x ----- x

RESOLUTION

RINGPIS-LIBAN, P.J.:

For resolution of the Court *En Banc* is petitioners' *Motion for Reconsideration* (On the Honorable Court's Decision dated 21 April 2026), filed through registered mail on May 25, 2026 and received by the Court on June 2, 2026, with respondent's *Comment/Opposition [To the Motion for Reconsideration dated 25 May 2026 (On the Honorable Court's Decision dated 21 April 2026)]*, filed through registered mail on June 4, 2026 and received by the Court on June 10, 2026.

For easy reference, the dispositive portion of the assailed Decision¹ reads:

ACCORDINGLY, the instant Petition for Review is
DENIED, for lack of merit.

¹ Docket, pp. 124-135.

SO ORDERED.²

Petitioners assert in their motion that: (1) the claim for refund had already prescribed as per Billing Statement; and (2) respondent is engaged in profit-making activities and as such, it is subject to Local Business Tax (LBT).

On the other hand, respondent counters that: (1) the Motion for Reconsideration is a mere reiteration of the arguments already passed upon by the Court; (2) the subject Billing Statements are invalid notices of assessment; (3) the judicial claim for refund was timely filed; and (4) respondent is not liable for LBT.

After careful consideration, the Court *En Banc* finds the instant motion bereft of merit.

The Court *En Banc* agrees with the observation of respondent that petitioners merely rehashed their arguments in the instant motion.

On this score, the consolidated cases of *Social Justice Society (SJS) Officers, et al., v. Alfredo S. Lim*,³ is instructive:

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.** (*Emphasis supplied*)

² See Note 1, pp. 134-135.

³ G.R. Nos. 187836 and 187916, March 10, 2015.

Considering that petitioners merely rehashed their arguments that were already passed upon in the assailed Decision, the denial of the instant motion is proper.

At any rate, the Court *En Banc* reiterates that the subject Billing Statement is not the notice of assessment contemplated by law. Further, respondent timely filed its judicial claim, as follows:

Here, records show that, while petitioners issued a Billing Statement against Uptown, the same does not constitute as a notice of assessment, as correctly found by the MeTC, *i.e.*, the Billing Statement did not provide the amount of the deficiency and it also failed to provide the reason, if any, as to why the correct taxes have not been paid. There being no notice of assessment issued by petitioners, the lower courts are correct in applying the provisions of Section 196 of the LGC, which applies to claims for refund.

Hence, applying Section 196 of the LGC, *i.e.*, both administrative and judicial claim for refund must be filed within two (2) years from the date of payment of such tax, fee, or charge, Uptown timely filed both its administrative and judicial claims, as follows:

Date of payment of LBT	Administrative Claim	Judicial Claim	Expiration of the 2-year period
January 18, 2023	March 9, 2023	June 8, 2023	January 18, 2025 ⁴

Finally, the Court *En Banc* still holds that petitioners failed to provide evidence to show that respondent, or its unit owners, band together and engaged in activities for profit under the shelter of the condominium corporation. Even if respondent recorded its membership dues as “revenues” in its books, it is incumbent upon petitioners to support their claim by providing evidence that the alleged “revenues” are fruits of respondent’s transactions emanating from activities undertaken for profit.

Considering the foregoing, the Court *En Banc* finds no reason to deviate from the findings and conclusion reached in the assailed Decision. Consequently, the denial of the instant Motion for Reconsideration is in order.

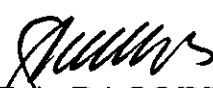
FOR THESE REASONS, petitioners’ *Motion for Reconsideration (On the Honorable Court’s Decision dated 21 April 2026)* is **DENIED**, for lack of merit.

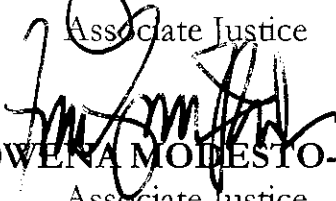
⁴ See Note 1, pp. 131-132.

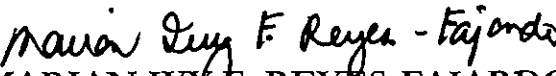
SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

WE CONCUR:


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice


PAOLO S. TESTON
Associate Justice


DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice