22-000539-0022

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA AC NO. 277

BELLAGIO ONE CONDOMINIUM ASSOCIATION, BELLAGIO TWO CONDOMINIUM ASSOCIATION, INC., FORBESWOOD HEIGHTS CONDOMINIUM ASSOCIATION, FORBESWOOD PARKLANE CONDOMINIUM ASSOCIATION, INC., UPTOWN RITZ RESIDENCE CONDOMINIUM ASSOCIATION, INC.,
Petitioners,

NOTICE OF RESOLUTION

- versus -

THE CITY TREASURER OF TAGUIG CITY, MR. VOLTAIRE L. ENRIQUEZ AND THE CITY GOVERNMENT OF TAGUIG CITY, REPRESENTED BY HON. MAYOR LINO CAYETANO,
Respondents.

To:

BELLO VALDEZ & FERNANDEZ JGLAW
17th Floor, Robinsons Equitable Tower
4 ADB Avenue corner P. Poveda Drive
Ortigas Center, Pasig City

ATTY. FATIMA ALCONCEL-RELENTE
ATTY. MICELENE C. MALASA
City Legal Office
4th Floor, Taguig City Hall
Gen. A. Luna Street, Barangay Tuktukan
1637 Taguig City

CITY GOVERNMENT OF TAGUIG
Taguig City Hall, Gen. A. Luna Street
Taguig City

MR. VOLTAIRE L. ENRIQUEZ
City Treasurer of Taguig City
Office of the City Treasurer
Taguig City Hall, Gen. A. Luna Street
Taguig City

ATTY. JOHN PAUL Z. NANIT
Clerk of Court V
REGIONAL TRIAL COURT
Branch 271, Taguig City
2nd Floor, Hall of Justice, DPWH Compound
General Santos Avenue, Upper Bicutan
Taguig City, Metro Manila

GREETINGS:

You are hereby notified by these presents that on **November 5, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **November 6, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

BELLAGIO ONE CONDOMINIUM ASSOCIATON, INC., BELLAGIO TWO CONDOMINIUM ASSOCIATION, INC., FORBESWOOD HEIGHTS CONDOMINIUM ASSOCIATION, FORBESWOOD PARKLANE CONDOMINIUM ASSOCIATION, INC., UPTOWN RITZ RESIDENCE CONDOMINIUM ASSOCIATION, INC.,
Petitioners,

- versus -

THE CITY TREASURER OF TAGUIG CITY, MR. VOLTAIRE L. ENRIQUEZ, AND THE CITY GOVERNMENT OF TAGUIG CITY REPRESENTED BY HON. MAYOR LINO CAYETANO,
Respondents.

CTA AC No. 277

Members:
DEL ROSARIO, *P.J., Chairperson,*
MANAHAN, and
REYES-FAJARDO *JJ.*

Promulgated:

NOV 0 5 2024; 10:50AM

x- -x

RESOLUTION

REYES-FAJARDO, *J.*:

For resolution are the following:

1. Petitioners' Motion for Partial Reconsideration (of the Decision dated 18 April 2024) filed on May 9, 2024, with respondents' Comment/Opposition to Petitioners' Motion for Partial Reconsideration (of the Decision dated 18 April 2024) filed *via* registered mail on July 1, 2024, and received by the Court on July 8, 2024; and,

2. Respondents' Motion for Partial Reconsideration (of the Honorable Court's Decision dated 18 April 2024) filed *via* registered mail on May 14, 2024 and received by the Court on May 22, 2024 with petitioners' Comment and Opposition filed on July 1, 2024 and received by the Court on June 25, 2024.

On April 18, 2024, the Court promulgated a Decision (assailed Decision),[1] disposing the case as follows:

> **WHEREFORE**, the Court **RESOLVES** to:
>
> 1. **PARTIALLY GRANT** the Petition for Review (under Rule 4, Section 3 of the Revised Rules of the Court of Tax Appeals), filed by Bellagio One Condominium Association, Inc., Bellagio Two Condominium Association, Inc., Forbeswood Heights Condominium Association, Inc., Forbeswood Parklane Condominium Association, Inc. and Uptown Ritz Residence Condominium Association, Inc.
>
> 2. **AFFIRM** the assailed Orders dated September 1, 2022 and October 3, 2022, both rendered by the Regional Trial Court, Branch 271 of Taguig City in Civil Case No. 826, only with respect to the refund claims pertaining to Local Business Tax for 2020 is concerned.

---

[1] Docket, pp. 240 to 262.

ol

3. **REVERSE** the assailed Orders dated September 1, 2022 and October 3, 2022, both rendered by the Regional Trial Court, Branch 271 of Taguig City in Civil Case No. 826, only with respect to the refund claims pertaining to Local Business Tax for 2021 is concerned.

4. **REMAND** the case to the Regional Trial Court, Branch 271 of Taguig City in Civil Case No. 826, for further proceedings on the merits of the refund claims pertaining to Local Business Tax for 2021.

5. **DISMISS** the case insofar as petitioners' claims for refund pertaining to environmental impact fee, and business plate/sticker fee for 2020 and 2021 are concerned, for lack of jurisdiction.

SO ORDERED.

The Court held that the Court's jurisdiction is confined only to the Regional Trial Court of Taguig, Branch 271 of Taguig City (RTC-Taguig)'s final action on a local tax case. Specifically, the assailed Orders of RTC-Taguig with respect to local business taxes (LBT) is subject of the Court's jurisdiction because it is a local tax. On the contrary, the Court ruled that the environmental impact fees and business plate/sticker fees are not local taxes; thus, the Court lacks jurisdiction over the same, pursuant to Section 7 (a)(3) of Republic Act (RA) No. 1125, as amended by RA No. 9282.

The Court explained that the dismissal made by RTC-Taguig on respondents' Motion to Dismiss was not proper for the following reasons: *First,* the Billing Statements issued by respondent City Treasurer of Taguig are not notices of assessments within the contemplation of Section 195 of the Local Government Code (LGC); and *Second,* petitioners' correctly filed for an administrative and judicial claim for refund of LBT paid for 2021 within the two (2)-year period, pursuant to Section 196 of the LGC; hence, the Court's directive to remand the case to the RTC-Taguig for the determination of the merits thereof is limited to petitioners' refund claim for LBT paid for 2021.

Both aggrieved, petitioners and respondents, respectively moved for partial reconsideration of the assailed Decision.

Petitioners' Motion for Partial Reconsideration

Petitioners assert that the environmental impact fee and business plate/sticker fee for 2021 may be taken cognizance of by the Court and be joined in one appeal to avoid a multiplicity of suits. They further point out that the Court may relax the strict application of the rules to promote justice in the instant case.

Through its Comment, respondents echo the ruling of the Court that it may not address controversies pertaining to environmental impact fee and business plate/sticker fees which are not local taxes, for lack of jurisdiction.

Respondents' Motion for Partial Reconsideration

Respondents again maintain that the Billing Statements issued against petitioners are notices of assessment which stated the facts and nature of the taxes assessed as commanded by Section 195 of the LGC. Consequently, said billing statements became conclusive and unappealable because petitioners' claims for refund were filed beyond the period of sixty (60) days from receipt of said billing statements.

Petitioners counter that their claims for refund of the LBT assessed for the year 2021 were timely filed within the two (2)-year prescriptive period specified in Section 196 of the LGC.

THE COURT'S RULING

Both Motions must fail.

The arguments raised by the parties save for petitioners' contention on joinder of actions were already passed upon by the Court and found wanting in the assailed Decision. In particular, the Court already discussed that its jurisdiction is confined only to the RTC-Taguig's final action pertaining to LBT for 2021 because it is a local tax. There is no need to reiterate pertinent portions of the Decision, or re-write the *ponencia* in accordance with the outline of the instant motion.[2]

The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*[3] on the effect and disposition of a motion for reconsideration 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.

Anent petitioners' assertion that the issue on its liability for environmental impact fees and business plate/sticker fees for 2020 and 2021 involved a single cause of action and should not be

---

2 See *Social Justice Society (SJS) Officers, et al. v. Lim*, G.R Nos. 187836 & 187916, March 10, 2015.

3 *Id.*

dismissed for lack of jurisdiction. *Sps. Victor Milagros Perez and Cristina Agraviador Aviso v. Antonio Hermano*[4] confirmed:

> **While joinder of causes of action is largely left to the option of a party litigant, Section 5, Rule 2 of the 1997 Rules on Civil Procedure, as amended allows causes of action to be joined in one complaint conditioned upon the following requisites: (a) it will not violate the rules on jurisdiction,** venue and joinder of parties; and (b) the causes of action arise out of the same contract, transaction or relation between the parties, or are for demands for money or are of the same nature and character.[5]

Based on the foregoing, the Court finds no reason to reverse the assailed Decision.

WHEREFORE, the parties' respective Motions for Partial Reconsideration of the Decision promulgated on April 18, 2024 are **DENIED** for lack of merit.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

(With due respect, I reiterate my Concurring and Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

---

4 G.R. No. 147417, July 8, 2005

5 Boldfacing supplied.