

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

LEALDA ELECTRIC COMPANY, INC.,  
Petitioner,

-versus-

C. T. A. CASE NO. 2588

CITY OF LEGAZPI and/or  
CITY TREASURER OF LEGAZPI  
CITY,

Respondents.

X - - - - - X

RESOLUTION

Petitioner has filed a petition in the above-entitled case seeking refund of the sum of ₱1,645.23 which was paid by it to the City of Legazpi under Ordinance No. 609 (M-161), series of 1973, imposing a franchise tax of one-half of one per centum of its gross annual receipts. The petition names the City of Legazpi and/or City Treasurer of Legazpi City as respondents.

Respondents have filed a motion to dismiss the petition on the following grounds: (1) This Court has no jurisdiction over the subject matter of the petition; (2) the petition was filed without the requisite exhaustion of administrative remedies, hence, the petition states no cause of action; and (3) the petition assails in effect the validity, legality, or constitutionality of Presidential Decree No. 231, which was issued, promulgated, or performed by the the President of the Republic of the Philippines, in relation to his Proclamation No. 1081, as part of

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the law of the land; consequently, this Court has also no jurisdiction over the nature of the suit.

Section 7 of Republic Act No. 1125 limits the jurisdiction of this Court to a review of decisions of the Commissioner of Internal Revenue and the Commissioner of Customs in all matters involving national internal revenue taxes, fees and charges imposed by the National Internal Revenue Code and customs duties, fees and charges imposed by the Tariff and Customs Code and other laws administered by said officials.

The instant petition involves a claim for refund of a tax imposed by an ordinance of Legazpi City, a matter not within the jurisdiction of this Court. Neither has this Court jurisdiction over respondents, the City of Legazpi and its City Treasurer.

Having arrived at the conclusion that this Court has no jurisdiction over the subject matter of the petition and over the respondents, we find it unnecessary to pass upon the other issues.

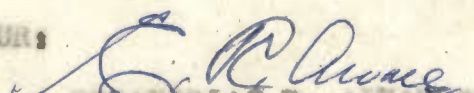
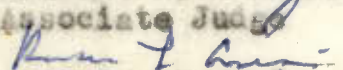
WHEREFORE, the herein petition for review is hereby dismissed, without pronouncement as to costs.

SO ORDERED.

Quezon City, July 1, 1974.

  
ROMAN M. UMALI  
Presiding Judge

WE CONCUR:

  
ESTANISLAO R. ALVAREZ  
Associate Judge  
  
RAMON L. AVANCERA  
Associate Judge