REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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NATIONAL POWER CORPORATION, *Petitioner,*	**CTA EB NO. 1723** (CTA AC No. 117)
	Present:
-versus-	**DEL ROSARIO,** *P.J.,* **RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
PROVINCE OF DINAGAT ISLANDS AND ERMILINDA C. BIOL, *Respondents.*	Promulgated: APR 2 2 2024 4:25 pm

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RESOLUTION

MANAHAN, *J.:*

This resolves respondents' ***Motion for Reconsideration (Of the Decision dated September 19, 2023)***[1] filed on November 22, 2023 via licensed courier and received by this Court on November 29, 2023 *sans* petitioner's comment,[2] seeking the reconsideration and setting aside of the *Decision* dated September 19, 2023[3] (Assailed Decision), the dispositive portion of which, reads as follows:

> "**WHEREFORE**, premises considered, the instant Petition for Review is **GRANTED**. Accordingly, the *Decision* dated November 16, 2015 and the *Amended Decision* dated September 14, 2017 are hereby **REVERSED** and **SET ASIDE**. Respondent's assessment against petitioner for deficiency

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[1] *Rollo*, CTA EB No. 1723, pp. 224-233.
[2] *Id.*, Minute Resolution dated January 22, 2024, p. 249.
[3] *Id.* at pp. 177-184.

> franchise tax for the years 2006 to 2008 is **CANCELLED and SET ASIDE**.
>
> **SO ORDERED**."

Respondents argue that petitioner is liable for local franchise tax (LFT) under Section 137 of the Local Government Code of 1991 considering it is enjoying a franchise and performing a Missionary Electrification function.

Respondents also argue that the Court erred in considering the issue on the invalidity of the assessment letter of respondent Ermilinda C. Biol which is an issue not raised before trial. Hence, the Court has no reason to resolve and even grant the petition solely on the basis of said issue.

Before going into the merits of the motion, the Court shall determine first if petitioner's motion was filed within the prescriptive period.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that:

> "SECTION 1. *Who may and when to file motion.* — **Any aggrieved party may seek a reconsideration** or new trial of any decision, resolution or order of the Court **by filing a motion for reconsideration** or new trial **within fifteen days from the date of receipt of notice of the decision**, resolution or order **of the Court in question**." (*Emphasis supplied*)

Respondents admitted that they received the copy of the assailed *Decision* dated September 19, 2023 on November 7, 2023.[4] In accordance with the said provision of the RRCTA, petitioner had fifteen (15) days from November 7, 2023, or until November 22, 2023, within which to file its motion for reconsideration. Thus, the filing of the instant motion on November 22, 2023 was on time.

Moving on, the motion did not raise any new arguments and was sparsely crafted.

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[4] *Rollo*, respondents' *Compliance* dated November 03, 2023, pp. 196-198.

It should be recalled that respondents failed to file their comment on petitioner's Petition for Review and that the issue raised regarding the liability of the petitioner for LFT as well as the invalid assessment letter had already been extensively passed upon and exhaustively discussed in the Assailed Decision, hence, it would be a useless formality or ritual to act on said issues again as pronounced in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[5] to wit:

> "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*)

Furthermore, this Court is not precluded from raising the validity of the subject assessment for the first time on appeal because when a case is on appeal, its entirety is open for review as held in *Arlene A. Cuartocruz v. Active Works, Inc., et al.*,[6] to wit:

> "*First*, even if petitioner raises only one issue in this case, which is a question of law, we deem it necessary to review other issues that have not been settled as a result of the conflicting rulings of the tribunals *a quo*. After all, **it is settled that an appeal throws the entire case open for review. The Court has the authority to review matters not specifically raised or assigned as error by the parties if their consideration is *necessary in arriving at a just resolution of the case*.**" (*Emphasis supplied*)

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[5] G.R. No. 109645, March 04, 1996.
[6] G.R. No. 209072, July 24, 2019.

In the same vein, the Supreme Court ruled in the case of *National Power Corporation v. Provincial Government of Bulacan, et al.*,[7] that:

> "At the onset, We hold that the issue of whether NPC is required to first pay the tax under protest is properly cognizable by the CTA, although it was not expressly raised by the parties in their pleadings filed before the court. **The CTA is not bound by the issues specifically stipulated by the parties but may also rule upon related issues necessary to achieve an orderly disposition of the case**. Section 1, Rule 14 of the Revised Rules of the Coult of Tax Appeals provides that "[i]n deciding the case, the [CTA] may not limit itself to the issues stipulated by the parties but may also rule upon related issues necessary to achieve an orderly disposition of the case." (*Emphasis supplied*)

The issue on the validity of the assessment is material and relevant to determine if petitioner is liable for LFT or not. Hence, the Court can raise and discuss said issue.

There being no other new issues or matters raised by the respondents in the instant motion, this Court finds no compelling reason to reverse the ruling in the Assailed Decision.

WHEREFORE, premises considered, respondents' *Motion for Reconsideration (Of the Decision dated September 19, 2023)* is hereby **DENIED** for lack of merit. Accordingly, the Court's *Decision* dated September 19, 2023 is **AFFIRMED**.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

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[7] G.R. No. 207140, January 30, 2023.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(With due respect, I maintain my Dissenting Opinion)
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