REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

THE PROVINCE OF NUEVA VISCAYA, herein represented by its Honorable Governor **ATTY. JOSE V. GAMBITO, RHODA S. MORENO,** in her official capacity as the Provincial Treasurer of Nueva Viscaya, **ENGR. JOSE L. CARREON, JR.,** in his official capacity as Provincial Assessor of Nueva Viscaya, **MUNICIPALITY OF ALFONSO CASTAÑEDA,** represented by its Honorable Mayor **WILSON M. CAPIA-AO, RODRIGO S. CAYTON, JR.,** in his capacity as Municipal Treasurer of Alfonso Castañeda and **HESPER H. VALENZUELA** as the Municipal Assessor of Alfonso Castañeda, *Petitioners-Appellants,*	**CTA EB NO. 2979** **(CBAA Case Nos. L-60 &74)** **Members:** **Present:** **Ringpis-Liban,** *P.J.,* **Bacorro-Villena,** **Modesto-San Pedro,** **Reyes-Fajardo,** **Cui-David,** **Ferrer-Flores,** ***and*** **Angeles,** *JJ.*
- versus -	
CE CASECNAN WATER & ENERGY CO., INC., NATIONAL IRRIGATION ADMINISTRATION, as the beneficial owner of the Casecnan Project, and **CENTRAL BOARD OF ASSESSMENT APPEALS,** *Respondents-Appellees.*	**Promulgated:** FEB 12 2026 4:20 pm

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DECISION

RINGPIS-LIBAN, P.J.:

Before this Court is the Petition for Review filed by Petitioners on September 6, 2024[1] assailing the Resolutions dated January 30, 2024[2] and June

[1] Rollo, CTA EB No. 2973, pp. 26-45 with Annexes.
[2] Ibid., pp. 46-61.

21, 2024,[3] promulgated by the Central Board of Assessment Appeals (CBAA) in CBAA Case Nos. L-60 & 74, entitled *National Irrigation Administration, as the beneficial owner of the Casecnan Project and CE Casecnan Water and Energy Co., Inc., vs. The Local Board of Assessment Appeals of the Province of Nueva Viscaya, and The Province of Nueva Viscaya and the Municipality of Alfonso Castañeda, et al.*

The dispositive portion of the January 30, 2024 Resolution reads:

> "**WHEREFORE**, in view of the foregoing, Respondents-Appellees Province of Nueva Viscaya and the Municipality of Alfonso Castañeda, are hereby ordered to refund the amount of Two Hundred Nine Million Five Hundred Twenty Seven *(sic)* Thousand and Thirty Five *(sic)* Pesos and Seventy Two *(sic)* Centavos **(P209,527,035.72)** to Petitioner- Appellant CE Casecnan Water & Energy Co., Inc.
>
> **SO ORDERED.**"

The dispositive portion of the June 21, 2024 Resolution reads:

> "**WHEREFORE**, in view of the above, Respondent-Appellees' Motion for Reconsideration dated 15 March 2024 is hereby DENIED for lack of merit.
>
> **SO ORDERED.**"

THE PARTIES

Petitioner Province of Nueva Viscaya (Province of Nueva Viscaya) is a local government unit duly created under existing laws and herein represented by the Provincial Governor, Hon. Jose V. Gambito, who is of legal age, married, Filipino citizen, and with office address at the Office of the Governor, Executive Building, Provincial Capitol, Bayombong, Nueva Viscaya.

Petitioner Provincial Treasurer of Nueva Viscaya (Provincial Treasurer), Rhoda D. Soriano-Moreno, is of legal age, married, Filipino citizen, and with office address at Provincial Treasury's Office, Executive Building, Provincial Capitol, Bayombong, Nueva Vizcaya.

Petitioner Provincial Assessor of Nueva Viscaya (Provincial Assessor), Jose L. Carreon, Jr., of legal age, married, Filipino citizen, and with office address at Provincial Assessment Office, Bayombong, Nueva Viscaya.

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[3] Ibid., pp. 62-63.

Petitioner Municipality of Alfonso Castañeda (Municipality of Alfonso Castañeda), is a local government unit duly created under existing laws and herein represented by the Municipal Mayor, Hon. Wilson M. Capia-ao, of legal age, married, Filipino citizen, and with office address at Municipal Hall, Alfonso Castañeda, Nueva Viscaya.

Petitioner Municipal Treasurer of Alfonso Castañeda (Provincial Treasurer), Rodrigo S. Cayton, Jr., is of legal age, married, Filipino citizen, and with office address at Municipal Hall, Alfonso Castañeda, Nueva Viscaya.

Petitioner Municipal Assessor of Alfonso Castañeda (Municipal Assessor), Hesper H. Valenzuela, is of legal age, married, Filipino citizen, and with office address at Municipal Hall, Alfonso Castañeda, Nueva Viscaya.

Respondent CE Casecnan Water & Energy Co., Inc. (CE Casecnan), is a private corporation that developed, constructed and operated the Casecnan Project under a Build-Operate-Transfer (BOT) contract it entered into with the National Government through National Irrigation Administration (NIA).

Respondent National Irrigation Administration (NIA), a government instrumentality representing the National Government in the Build-Operate-Transfer (BOT) contract covering the Casecnan Project.

Respondent CBAA is made a party to the present Petition for Review in view of the assailed Resolutions it issued.[4]

THE FACTS

The facts of the case are as follows:

On November 13, 1994, CE Casecnan and the NIA entered into a Build-Operate-Transfer contract (the Project) whereby CE Casecnan agreed to deliver to Pantabangan Reservoir all water diverted from the Casecnan Watershed and all net electrical energy generated by the project.[5]

The Project is a combined irrigation and hydroelectric power generation facility intended to harness the full potential of the Pantabangan Dam in Gapan, Nueva Ecija, by diverting waters form the rivers of Nueva Viscaya to the Pantabangan Reservoir. The Project's power generation capacity supplements the energy supply to the Luzon grid and augments power generation in the existing Pantabangan and Masiway hydroelectric power plants in Nueva Ecija.[6]

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[4] Petition for Review, p. 3-4.
[5] SC Decision, G.R. No. 241302, February 1, 2021.
[6] Ibid.

On September 28, 2003, the Provincial Assessor's Office of Nueva Viscaya sent a letter to CE Casecnan informing it of the initial appraisal and assessment of the real properties of CE Casecnan.[7]

On February 27, 2004, CE Casecnan received a letter from the Office of the Municipal Assessor and Treasurer of Castañeda, Nueva Viscaya, requesting it to settle the Real Property Taxes (RPT) due for the years 2003 and 2004. CE Casecnan endorsed the letter to NIA because their agreement provides that all fees paid to the government shall be for the account of NIA. Acting on the endorsement, NIA filed its Protest to the LBAA of the Province of Nueva Viscaya.[8]

On December 1, 2004, the LBAA denied the protest of NIA.[9]

On February 1, 2005, the Office of the Provincial Treasurer issued a Final Demand addressed to Respondent-Appellee CE Casecnan for the payment of RPT in the amount of P229, 680,604.27. On May 5, 2005, CE Casecnan received another demand from the Provincial Treasurer for payment of RPT for the years 2003 to 2004 in the total amount of Php238,368,919.33.[10]

Since CE Casecnan did not receive any communication from NIA, CE Casecnan paid the RPT in the aggregate amount of Php250,734,306.98 under protest. Later, Respondent-Appellee demanded reimbursement from NIA invoking the provisions of their agreements.[11]

On August 23, 2005, CE Casecnan filed a Protest before Petitioner Provincial Treasurer requesting the review of the assessment made against it.[12]

On October 15, 2005, the Provincial Treasurer dismissed the Protest filed by CE Casecnan. Aggrieved, CE Casecnan filed an appeal to the LBAA.[13]

On October 20, 2006, the LBAA rendered a Decision denying CE Casecnan's appeal. The LBAA held that Section 234 (C) of the Local Government Code (LGC)[14] is not applicable to the case since CE Casecnan is

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[7] Ibid.
[8] Ibid.
[9] Ibid.
[10] Ibid.
[11] Ibid.
[12] Ibid.
[13] Ibid.
[14] **Section 234.** *Exemptions from Real Property Tax.* - The following are exempted from payment of the real property tax: xxx xxx

> (c) All machineries and equipment that are actually, directly and exclusively used by local water districts and government owned or controlled corporations engaged in the supply and distribution of water and/or generation and transmission of electric power;

not a local water district (LWD) or a government owned or controlled corporation (GOCC).[15]

Thereafter, NIA and CE Casecnan separately appealed the case to the CBAA questioning the RPT assessments. Eventually, the appeals were consolidated by CBAA.[16]

On December 5, 2013, the CBAA dismissed the appeals holding that the machineries and equipment are not exempt from RPT pursuant to Section 234 of the LGC since CE Casecnan is not an LWD or a GOCC. Moreover, it ruled that the assessments against CE Casecnan have become final.[17]

Meanwhile, Executive Order No. 173 (EO 173)[18] was issued by President Benigno Aquino III, reducing and/or condoning all liabilities for RPT for all years up to 2014 on property, machinery, and equipment actually and directly used by independent power producers for the production of electricity under BOT contracts.

On January 22, 2014, CE Casecnan moved for reconsideration of the CBAA Decision.[19]

On January 28, 2024, NIA filed by registered mail its "Motion for Reconsideration"[20] of the CBAA Decision.

On August 21, 2015, the CBAA issued a Resolution modifying its earlier decision and declared null and void the assessments issued by the Provincial Assessor's Office against CE Casecnan for failure of the Province of Nueva Viscaya to enact a tax ordinance for the years 2003 and 2004. Thus, the CBAA declared as null and void the subsequent collection of RPT made by the Provincial Treasurer. The CBAA gave merit to NIA's argument that there was no valid and legal tax ordinance which would support the assessments made by the local assessor. Thus, the Province of Nueva Viscaya has no authority to impose the RPT against Respondent-Appellee CE Casecnan.[21]

Thereafter, CE Casecnan filed a Petition for Review before the Court *En Banc* on November 6, 2015, docketed as CTA EB No. 1381, entitled *"CE Casecnan Water and Energy Company, Inc. vs. The Province of Nueva Viscaya, Provincial Treasurer of Nueva Viscaya, Office of the Municipal Assessor and Treasurer Municipality of*

[15] SC Decision, G.R. No. 241302, February 1, 2021.
[16] Ibid.
[17] Ibid.
[18] Reduction and Condonation of Real Property Taxes and Interest/Penalties Assessed on the Power Generation Facilities of Independent Power Producers Under Build-Operate-Transfer Contracts with Government-Owned and/or-Controlled Corporations.
[19] Docket, CBAA Case Nos. L-60 & 78, pp. 794-824.
[20] Ibid., pp. 825-832.
[21] SC Decision, G.R. No. 241302, February 1, 2021.

Alfonso Castaneda Province of Nueva Viscaya, National Irrigation Administration and Department of Finance, as Necessary Parties" insisting that it is not liable to pay the assessed RPT because there was no valid tax ordinance authorizing the imposition of RPT for taxable years 2003 to 2005. Hence, it prayed for the refund of the amount in paid under protest. Likewise, it requested the Court En Banc to apply the provisions of EO 173.

On November 17, 2017, the CTA *En Banc* promulgated a Decision in CTA EB No. 1381 affirming the rulings of the LBAA and the CBAA that the properties, machinery, and equipment of CE Casecnan are not exempt from RPT. The CTA *En Banc*, however, agreed with the CBAA that the assessments made by the local assessor against CE Casecnan was not supported by a valid and legal tax ordinance. Hence, CE Casecnan is entitled to refund.

The dispositive portion of the said Decision reads:

> "**WHEREFORE**, premises considered, the Petition for Review is hereby **DENIED** for lack of merit. Accordingly, the CBAA's Assailed Decision dated December 5, 2013 is hereby **AFFIRMED IN *TOTO***, while the Assailed Resolution dated August 21, 2015 is hereby **AFFIRMED WITH MODIFICATIONS**.
>
> This case is hereby **REMANDED** to the CBAA, which is directed to determine the amount to be refunded to CE Casecnan, if any.
>
> **SO ORDERED**."

On reconsideration, the CTA *En Banc* modified the Decision but only to declare that the provisions of EO No. 173 should be applied in determining CE Casecnan's RPT liability.[22]

Thereafter, Province of Nueva Viscaya filed its Petition for Review on Certiorari before the Supreme Court, docketed as G.R. No. 241302, entitled *"The Province of Nueva Viscaya, Provincial Treasurer of Nueva Viscaya, Office of the Municipal Assessor and Treasurer Municipality of Alfonso Castaneda Province of Nueva Viscaya vs. CE Casecan Water and Energy Company, Inc., National Irrigation Administration and Department of Finance, as Necessary Parties,"* (SC Decision) to question the CTA *En Banc*'s application of the provisions of EO No. 173. Petitioner urged the Supreme Court to declare EO No. 173 as unconstitutional and violative of the principle of local autonomy. Moreover, petitioner Province of Nueva Viscaya insisted that the tax assessments for the years 2003 to 2005 are valid assessments since Tax

[22] SC Decision, G.R. No. 241302, February 1, 2021.

Ordinance No. 2000-003 can be used as basis for the assessments of properties for the years 2003 to 2005.[23]

In the SC Decision, the SC ruled that the CBAA and the CTA *En Banc* incorrectly concluded that the assessments issued by the Provincial Assessor against respondent CE Casecnan for the years 2003 to 2005 is null and void because no valid and legal tax ordinance exists to support the same.

The said SC Decision became final and executory on July 13, 2022.[24]

Pursuant to the directive of the Supreme Court in the SC Decision, the case was remanded to the CBAA for the determination of refundable amount to CE Casecnan.

On January 30, 2024 the CBAA issued the first assailed Resolution ordering the Province of Nueva Viscaya and Municipality of Alfonso Castañeda to refund to CE Casecnan the amount of Two Hundred Nine Million Five Hundred Twenty-Seven Thousand and Thirty-Five Pesos, and Seventy-Two Centavos (Php 209,527,035.72) representing the real property taxes paid by Ce Casecnan for the years 2003 to 2005.

On March 25, 2024, Petitioners filed their Motion for Reconsideration dated March 15, 2024, questioning the ruling of the CBAA.

The CBAA issued on June 21, 2014 the second assailed Resolution denying for lack of merit the Petitioners' Motion for Reconsideration.

Petitioners filed on August 9, 2024 a "Formal Entry of Appearance with Motion for Extension of Time to File Petition for Review" before the Court *En Banc*, praying that they be allowed to file the Petition for Review until September 8, 2024.[25]

On August 21, 2024, Petitioners filed through a private courier, a "Manifestation"[26] stating that they inadvertently overlooked to pay the fees for the "Formal Entry of Appearance with Motion for Extension of Time to File Petition for Review."

On September 6, 2024, Petitioners filed by registered mail the instant Petition for Review.

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[23] Id.
[24] Rollo, Entry of Judgment, pp. 161-162.
[25] Rollo, pp. 1-6.
[26] Ibid., pp. 10-12, with annexes.

On January 6, 2025, the Court *En Banc* issued a Resolution: 1) noting Petitioners' "Formal Entry of Appearance", "Manifestation", and "Petition for Review" filed via registered mail on September 6, 2024; 2) granting the Motion for Extension of Time to File Petition for Review; 3) ordering Petitioners to submit proof of their receipt of the assailed CBAA Resolution dated June 21, 2024, within five (5) days from notice; and 4) ordering Respondents to file their Comment to Petitioners' Petition for Review within ten (10) days from notice. [27]

On January 24, 2025, CE Casecnan filed a "Motion for Time"[28] praying that it be given an additional period of ten (10) days from January 24, 2025 or until February 3, 2025, to file its Comment on the Petition for Review.

O January 30, 2025, the Court *En Banc* issued a Minute Resolution granting the "Motion for Time."

On February 4, 2025, the Court *En Banc* received Petitioners' "Compliance and Submission"[29] filed by registered mail on January 23, 2025, submitting their proof of receipt of the June 21, 2024 Resolution.

On February 5, 2025, the Court *En Banc* received CE Casecnan's "Manifestation re: service ad filing of Comment/Opposition"[30] stating that on February 3, 2025, it filed by registered mail its "Comment/Opposition to the *Petition for Review* dated September 5, 2025."[31]

On February 12, 2025, the Judicial Records Division of this Court issued a Records Verification Report[32] stating that no comment has been filed by NIA.

On February 19, 2025, the Court *En Banc* issued a Minute Resolution which: 1) noted the Petitioners' "Compliance and Submission", CE-Casecnan's "Manifestation re: service and filing of Comment/Opposition," and "Comment on/Opposition to the Petition for Review dated September 5, 2024;" 2) deemed Petitioners' submissions in its "Compliance and Submission" as sufficient compliance to the Court's Resolution dated January 6, 2025; and 3) ordered the instant case submitted for decision.

THE STATEMENT OF ISSUES

Petitioners raise the following issues for the Court *En Banc*'s consideration:

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[27] Ibid., pp. 95-100.
[28] Ibid., pp. 101-106.
[29] Ibid., pp. 110-115, with attachments.
[30] Ibid., pp. 121-123, with annexes.
[31] Ibid., pp. 314-339, with annexes.
[32] Rollo, Ibid. p. 498.

1. Whether or not Petitioner can be held liable to pay CE Casecnan any tax refund despite the fact that its 2003, 2004 and 2005 Assessments are considered valid, binding and legally issued assessments;

2. Whether or not a written claim for refund under the LGC must be complied first prior to the payment of the alleged tax refund; and

3. Whether or not CE Casecnan is entitled to receive the amount of tax to be refunded as determined by the CBAA.

THE ARGUMENTS

Petitioners claim that all RPT paid by CE Casecnan over its real properties for the years 2003 to 2005 are valid because they are based on validly issued assessments as declared by the Supreme Court in the SC Decision; that assuming CE Casecnan is entitled to refund, the same is not automatic because the amount is a factual matter that must be threshed out with certainty in the normal course and in accordance with Section 253 of the LGC; and that even assuming that the CBAA correctly determined the amount of tax to be refunded by Petitioners, CE Casecnan is not entitled to receive the said tax refund based on the tax assumption arrangement between CE Casecnan and NIA.

Conversely, CE Casecnan submits that the Court *En Banc* has no jurisdiction over the instant case for being filed out of time and for failure to submit the material portions of the record necessary for the immediate resolution of the case; that the CBAA correctly proceeded to determine the amount to be refunded to CE Casecnan; that it is not necessary for them to file a written claim for refund because to do so would effectively require them to relitigate the same issues already ruled upon by the Supreme Court in the final and executory Supreme Court Decision; that the CBAA correctly determined the amount of refund in its favor; that there was nothing left for the CBAA to do but to implement the SC Decision by computing the amount of refund based on the records and the documents submitted by the parties; and that CE Casecnan is entitled to claim and receive the refund notwithstanding the tax assumption agreement since it was CE Casecnan which paid the assessments under protest, and exhausted the available remedies until final adjudication by the Supreme Court.

THE RULING OF THE COURT *EN BANC*

Jurisdiction of the Court

On March 25, 2024, the CBAA received Petitioners' "Motion for Reconsideration."[33] On June 21, 2024, the CBAA issued the assailed Resolution denying Petitioners' motion. Said Resolution was received by Petitioners on July 10, 2024.

From receipt of the said Resolution on July 10, 2024, Petitioners have until August 9, 2024 within which to file the Petition for Review before the Court *En Banc*, pursuant to Sections 3 (c) and 4 (c), Rule 8 of the Revised Rules of the Court of Tax Appeals, as amended provides:

> SEC. 3. *Who may appeal; period to file petition.-*
>
> xxx
>
> (c) a party adversely affected by a decision or ruling of the Central Board of Assessment Appeals and the Regional Trial Court in the exercise of their appellate jurisdiction may appeal to the Court by filing before it's a petition for review within thirty days from receipt of a copy of the questioned decision or ruling.
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> SEC. 4- Where to appeal; mode of appeal.-
>
> xxx
>
> (c) An appeal from a decision or ruling of the Central Board of Assessment Appeals or the Regional Trial Court in the exercise of their appellate jurisdiction shall be taken to the Court by filing before it a petition for review as provided in Rule 43 of the Rules of Court. The Court *en banc* shall act on the appeal.

On August 9, 2024, Petitioners filed by registered mail their "Formal Entry of Appearance with Motion for Extension of Time to File Petition for Review," praying that they be granted an extension of thirty (30) days from August 9, 2024 or until September 8, 2024 to file their Petition for Review.

On January 6, 2025, the Court *En Banc* issued a Resolution granting Petitioners' motion.

The instant "Petition for Review" was filed on September 6, 2024, within the extended period. Hence, this Petition for Review was timely filed.

[33] Docket, CBAA Case Nos. L-60 & 74, Folder 9, pp. 1062-1067.

Whether Petitioners should refund to CE Casecnan the amount of Php209,527,035.72 as determined by the CBAA

After due consideration of the facts, issues and arguments raised by the parties, the Court *En Banc* finds no reason to reverse the assailed Resolutions of the CBAA. The Court *En Banc* notes that the arguments presented herein are a mere rehash of the arguments offered by Petitioners in their Motion for Reconsideration before the CBAA. Nonetheless, the Court *En Banc* shall pass upon Petitioners' arguments.

<u>CE Casecnan is not required to file a new written claim for refund.</u>

The Supreme Court specifically ruled in the SC Decision that CE Casecnan is entitled to a refund of RPT, subject to the determination by the CBAA of the amount to be refunded based on the provisions of EO No. 173.

The pertinent portions of the said SC Decision reads:

> "Pursuant to the power of the local government units to fix the assessment level and adopt a schedule of fair market values, the Province of Nueva Vizcaya enacted Tax Ordinance No. 99-002 adopting the 1999 Schedule of Fair Market Values for the different classes of real properties in Nueva Vizcaya and Tax Ordinance No. 2000-003 fixing the assessment levels for the years 2000 to 2002. While the said tax ordinances are specifically for the years 2000 to 2002 only, the failure of the Province to update its schedule of fair market values and assessment levels will not prevent it from levying RPT using as basis the existing assessment levels and schedule of fair market value.
>
> The ruling of the CTA *En Banc* invalidating the assessment of the RPT in the absence of an ordinance fixing the assessment levels and fair market values is dangerous and it is tantamount to curtailing the power of local governments to levy RPT. The prescription under Section 219 of the LGC for local governments to undertake a general revision of real property assessments within two years after the effectivity of the LGC and every three years thereafter is only to make sure that the schedule of fair market values and assessment levels capture the true economic realities in the community where the property is located taking into consideration inflation and other economic indicators.

Hence, the assessment of RPT against CE Casecnan was valid.

Be that as it may, the provisions of EO No. 173 which reduces and condones real property taxes and interest/penalties assessed on the power generation facilities of independent power producers under build-operate-transfer contracts with government-owned and/or -controlled corporations is applicable in this case. The pertinent provisions of EO No. 173 are reproduced below:

xxx xxx xxx

WHEREAS, various Local Government Units (LGUs) have taken the position that Independent Power Producers (IPPs) operating within their territories which are not GOCCs are not entitled to the exemptions/privileges of GOCCs with respect to real property taxes on their property, machinery and equipment used in the generation and distribution of electric power, and have threatened enforcement action against the IPPs, including the levy and sale at public auction of the affected properties;

xxx xxx xxx

NOW, THEREFORE, I, BENIGNO S. AQUINO III, President of the Republic of the Philippines, by virtue of the powers vested in me by law, do hereby order:

SECTION 1. Reduction and Condonation. **All liabilities for real property tax on property, machinery and equipment** (including any special levies accruing to the Special Education Fund) **actually and directly used by IPPs for the production of electricity under Build-Operate-Transfer contracts** (whether denominated Power Purchase Agreements, Energy Conversion Agreements or other contractual agreements) with GOCCs, assessed by LGUs and other entities authorized to impose real property tax, **for all years up to 2014**, are hereby **reduced to an amount equivalent to the tax due if computed based on an assessment level of fifteen percent (15%) of the fair market value of said property, machinery and equipment depreciated at the rate of two percent (2%) per annum, less any amounts already paid by the IPPs.** All fines, penalties and interests on such deficiency real property tax liabilities are also hereby condoned and the concerned IPPs are relieved from payment thereof.

x x x x (Emphasis supplied)

> In this case, it is undisputed that CE Casecnan is an independent power producer (IPP) that entered into a build-operate-transfer contract with NIA, a GOCC. Hence, the provisions of EO No. 173 should be applied in its favor. The Province of Nueva Vizcaya's claim that EO No. 173 can only be applied to existing tax liabilities, and not to those that are paid, as in this case, is unmeritorious. EO No. 173 does not distinguish between outstanding liabilities and those that had been paid at the time the executive order became effective. Section 1 of EO No. 173 is clear that the reduced amount of RPT under the executive order should be deducted from whatever is paid by the IPP. Hence, the CTA En Banc correctly remanded the case to the CBAA for the computation of the amount to be refunded to CE Casecnan, if any, taking into consideration the provisions of EO No. 173."

The dispositive portion of the SC Decision reads as follows:

> "**WHEREFORE**, the Petition for Review on *Certiorari* is **PARTIALLY GRANTED** in so far as to declare that the assessment issued by the Provincial Assessor's Office of the Province of Nueva Vizcaya against CE Casecnan Water and Energy Company, Inc. for the years 2003 to 2005 as valid. The Decision dated November 17, 2017 and the Resolution dated July 31, 2018 of the Court of Tax Appeals in C.T.A EB Case No. 1381 are **AFFIRMED with MODIFICATIONS**. Accordingly, this case is **REMANDED** to the Central Board of Assessment Appeals to determine the amount to be refunded to CE Casecnan Water and Energy Company, Inc., if any, taking into consideration the provisions of Executive Order No. 173.
>
> **SO ORDERED.**"

Thus, the CBAA correctly proceeded to determine the amount to be refunded to CE Casecnan.

The Court *En Banc* finds erroneous the Petitioners' argument that CE Casecnan must first file a written claim for refund in accordance with the provision of Section 253 of the LGC.

Section 253 of the LGC provides as follows:

> "Section 253. *Repayment of Excessive Collections*. - When an assessment of basic real property tax, or any other tax levied under this Title, <u>is found to be illegal or erroneous and the tax is accordingly reduced or adjusted,</u> the taxpayer may file a written

> claim for refund or credit for taxes and interests with the provincial or city treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment." *(Emphasis ours)*

Section 253 of the LGC speaks of assessment of RPT that was found to be illegal or erroneous. In this case, the tax assessments in question were declared valid by the Supreme Court. Thus, Section 253 of the LGC is not applicable in this case.

Moreover, to require CE Casecnan to file a separate written claim for refund would result to re-litigation of the same issues that were already ruled upon by the Supreme Court. Likewise, the idea of filing a new tax refund claim would violate the immutability of final and executory judgments.

Under the doctrine of finality of judgment or immutability of judgment, a decision that has acquired finality becomes immutable and unalterable, and may no longer be modified in any respect, even if the modification is meant to correct erroneous conclusions of fact and law, and whether it be made by the court that rendered it or by the Highest Court of the land. Any act which violates this principle must immediately be struck down.[34]

<u>CE Casecnan is entitled to receive the refund.</u>

CE Casecnan paid under protest on July 25, 2005, the RPT in the amount of Php250,734,306.98[35] to avoid disruption of its operations and to prevent any stoppage of water and power supply in the Province of Nueva Ecija, despite the tax assumption agreement between CE Casecnan and NIA.

The SC Decision clearly recognizes CE Casecnan's right to claim and receive the refund as stated in the previously quoted dispositive portion of the SC Decision.

Thus, CE Casecnan is entitled to claim and receive the refund pursuant to the final and executory SC Decision.

<u>The CBAA correctly determined the amount of tax to be refunded.</u>

After consideration, the Court *En Banc* gives great weight to the Resolution of the CBAA. The CBAA determined the amount of refund in favor

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[34] *Montebermoso vs. Batuto*, G.R. No. 246553, December 2, 2020, citing *People v. Santiago*, G.R. No. 228819, July 24, 2019.
[35] Rollo, CTA EB No. 2979, p. 242.

of CE Casecnan based on the records available and the documents submitted to it by the parties.

The findings of fact by the CBAA and the determination by the latter of the refundable amount shall not be disturbed without any showing of grave abuse of discretion considering that the CBAA is in the best position to analyze the documents presented by the parties.

In view of the foregoing, the Court *En Banc* finds that Petitioners have not sufficiently established their case.

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

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
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice