REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

JOLLIBEE CORPORATION,
Petitioner,

-versus-

CITY OF PARAÑAQUE AND DR. ANTHONY L. PULMANO, in his capacity as City Treasurer,
Respondents.

CTA AC NO. 265

Members:

RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

OCT 07 2025

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RESOLUTION

For the Court's resolution are (1) respondents' *Motion for Reconsideration [Re: Decision dated 26 March 2025]*, filed via email on April 28, 2025, with petitioner's *Comment (Re: Respondent's Motion for Reconsideration dated April 28, 2025)*, filed on July 14, 2025; and (2) a *Sworn Statement of Compliance*, filed by Atty. Manuel Felipe O. Hernandez, Jr. with the Supreme Court and copy furnished to this Court on September 9, 2025, stating that Atty. Hernandez has fully served his previous administrative suspension from the practice of law, which ended on August 15, 2025.

Respondents, through the Motion, assail this Court's Decision, dated March 26, 2025, by arguing that their use of the Presumptive Income Level Assessment Approach ("PILAA") in assessing petitioner was justified as they were unable to verify petitioner's declared gross receipts due to the latter's failure to submit sufficient documents.

Against this, petitioner claim that the assailed Decision is already final and executory as respondents failed to file a hardcopy of their Motion. It also observes that respondents' argument is irrelevant to this Court's reasons for disapproving of their use of PILAA, as laid out in the assailed Decision.

Before delving into respondents' argument on their use of PILAA, the Court rejects petitioner's contention that respondents failed to properly file their Motion. As explained in their *Compliance [Re: Resolution dated 15 May 2025]*, respondents did, in fact, file a hardcopy of their Motion via registered mail, posting it on April 28, 2025. The question of what happened to these mailed copies notwithstanding, the Court finds it appropriate to loosen procedural strictures here and deem respondents to have properly filed the Motion. Having duly posted it via the Parañaque City Post Office, respondents exerted reasonable enough efforts to file the hardcopies. It would thus be needlessly strict to dismiss the Motion on grounds outside of their control.

That said, the Motion lacks merit.

As observed by petitioner, respondents' sole argument misses the point of Our ruling. Respondents argue that they were justified in using PILAA to verify petitioner's gross receipts. We do not necessarily disagree with this. However, and as stated in the Decision, the issue is their use of PILAA not just to verify such receipts but also to *assess* petitioner. To reiterate, this is *not* an allowed use for PILAA under *Section 2H.02 of the Revenue Code of the City of Parañaque*. Said provision allows using PILAA to validate declared gross income but *not* to impute gross income, which is what respondents did in assessing petitioner using PILAA.

Being irrelevant to Our reasoning, respondents' argument fails to substantially challenge the assailed Decision. We thus retain Our ruling.

ACCORDINGLY, petitioner's *Motion for Reconsideration [Re: Decision dated 26 March 2025]* is hereby **DENIED** for lack of merit. The Decision, dated March 26, 2025, is hereby **AFFIRMED**.

The *Sworn Statement of Compliance* is also **NOTED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice