REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

PHILIPPINE WALLBOARD CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 750

MANUEL K. TORRES, in his capacity as Administrator of the Motor Vehicles, and/or

THE MOTOR VEHICLES OFFICE,
Respondent.

x - - - - - - - - - - - - - x

R E S O L U T I O N

This is in connection with the respondent's motion to dismiss the petition for review on the ground that this Court has no jurisdiction over the subject-matter.

It is alleged in the petition that the Philippine Wallboard Corporation is a domestic corporation organized and existing under the laws of the Philippines; that it is engaged in the manufacture of "LAWANIT" hardboards; that it was granted a certificate of tax exemption by the Department of Finance on March 15, 1955; that it owns two (2) trucks, a Chevrolet delivery panel and Henschel delivery truck, which are used in connection with its industry and registered with the Motor Vehicles Office; that it paid to the Motor Vehicles Office registration fees in the amounts of ₱843.00 and ₱1,978.00, respectively; that it made repeated representations for exemption from the payment of motor vehicle registration fees and demands for the refund of the amounts already paid for the said vehicles; and that notwithstanding such representations and demands, no action was taken by respondent Motor Vehicles Office.

In its petition, petitioner prays for the refund by respondent of the amounts of ₱843.00 and ₱1,978.00 allegedly paid as registration fees on its trucks, plus interests thereon, and attorney's fees.

The only issue presented for our consideration is whether or not this Court has jurisdiction over the subject matter of the instant case.

The jurisdiction of this Court is provided in Section 7 of Republic Act No. 1125, which reads as follows:

> "SEC. 7. Jurisdiction.- The Court of Tax Appeals shall exercise exclusive appellate jurisdiction to review by appeal, as herein provided -
>
> (1) Decisions of the Collector of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or other matters arising under the National Internal Revenue Code or other law or part of law administered by the Bureau of Internal Revenue;
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> (2) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges; seizure, detention or release of property affected; fines, forfeitures or other penalties imposed in relation thereto; or other matters arising under the customs law or other law or part of law administered by the Bureau of Customs; and
>
> (3) Decisions of provincial or city Boards of Assessment Appeals in cases involving the assessment and taxation of real property or other matters arising under the Assessment Law, including rules and regulations relative thereto."

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The above quoted provisions confine the jurisdiction of this Court only to appeals from decisions of the Collector (now Commissioner) of Internal Revenue, the Commissioner of Customs and the provincial or city Boards of Assessment Appeals in those cases involving matters enumerated therein.

The instant action seeks to compel the Administrator of the Motor Vehicles Office to refund the motor vehicle registration fees paid by petitioner and to enjoin respondent from further collecting registration fees on its delivery trucks. Obviously, it is not an appeal from a decision of any of the tax officials mentioned in Section 7 of Republic Act No. 1125, and, therefore, this Court has no jurisdiction over its subject-matter.

It is true that motor vehicle registration fees are considered taxes (Calalang vs. Lorenzo & Villar, G.R. No. L-6961, June 17, 1955; 51 Off. Gaz. 2859, 2861-2862), but Republic Act No. 1125 creating this Court did not grant it blanket authority to decide any and all tax disputes. (Ursal v. Court of Tax Appeals, et al., G.R. Nos. L-10123 & 10355, April 26, 1957, 53 O.G. 6081.)

FOR THE FOREGOING CONSIDERATIONS, let this case be dismissed for lack of jurisdiction. No pronouncement as to costs.

SO ORDERED.

Manila, July 5, 1960.

MARIANO NABLE
Presiding Judge

I CONCUR:

ROMAN M. UMALI
Associate Judge

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