

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**THE CITY TREASURER OF
TAGUIG CITY, MR. VOLTAIRE
L. ENRIQUEZ, AND THE CITY
GOVERNMENT OF TAGUIG
CITY, REPRESENTED BY HON.
MAYOR LINO CAYETANO,**
Petitioners,

**CTA EB NO. 3031
(CTA AC No. 277)
(RTC Civil Case No. 826)**

- versus -

Present:

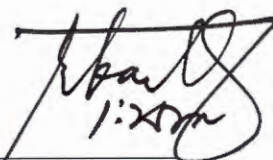
**BELLAGIO ONE CONDOMINIUM
ASSOCIATION, INC., BELLAGIO
TWO CONDOMINIUM
ASSOCIATION, INC.,
FORBESWOOD HEIGHTS
CONDOMINIUM ASSOCIATION,
FORBESWOOD PARKLANE
CONDOMINIUM ASSOCIATION,
INC., UPTOWN RITZ RESIDENCE
CONDOMINIUM ASSOCIATION,
INC.,**

**RINGPIS-LIBAN, P.J.;
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.**

Respondents.

Promulgated:

AUG 28 2026



x ----- x

RESOLUTION

FERRER-FLORES, J.:

Before the Court *En Banc* is petitioners' **Motion for Reconsideration (of the Decision dated 10 April 2026)** filed on May 7, 2026,¹ with respondents' **Comment/Opposition [To the Motion for Reconsideration dated 07 May 2026 (on the Honorable Court's Decision dated 10 April 2026)]** filed on May 18, 2026.

¹ Rollo.

RESOLUTION

CTA EB No. 3031 (CTA Case No. 277)

The City Treasurer of Taguig City, Mr. Voltaire L. Enriquez, and the City Government of Taguig City, represented by Hon. Mayor Lino Cayetano vs. Bellagio One Condominium Association, Inc., Bellagio Two Condominium Association, Inc., Forbeswood Heights Condominium Association, Forbeswood Parklane Condominium Association, Inc., Uptown Ritz Residence Condominium Association, Inc.

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Petitioners seek the reversal of this Court's Decision² dated April 10, 2026 (assailed Decision), which denied their *Petition for Review (Re: Decision dated 18 April 2024 and Resolution dated 05 November 2024 of the Special First Division, Court of Tax Appeals)*, and reads as follows:

ACCORDINGLY, in light of the foregoing, the **Petition for Review** is **DENIED** for lack of merit. The assailed Decision and Resolution dated April 18, 2024 and November 5, 2024 respectively, both rendered by the Special First Division in CTA AC Case No. 277, are **AFFIRMED**.

SO ORDERED.

In their *Motion for Reconsideration*, petitioners claim that the Billing Statements issued to respondents for taxable year (TY) 2021 were valid Notices of Assessment under the Local Government Code (LGC). They also maintain that the judicial claim for refund filed by respondents was premature since the 60-day prescriptive period of the City Treasurer to decide the protest had not yet lapsed. Petitioner, thus, argue that the said judicial claim is dismissible.

Respondents, on the other hand, contend that petitioners' *Motion for Reconsideration* is a mere reiteration of arguments that have already been judicially considered and rejected by the Court. They also argue that the Billing Statements issued in January 2021 were not valid Notices of Assessment under Section 195 of the LGC. Lastly, respondents maintain that their judicial claim for refund was timely filed pursuant to Section 196 of the LGC.

Petitioners' *Motion for Reconsideration* is bereft of merit.

A reading of petitioners' *Motion for Reconsideration* shows that the arguments therein are substantially identical to those raised in their *Petition for Review* filed before the Court *En Banc*, and in their *Motion for Partial Consideration* filed before the Court in Division. Petitioners reiterate the very same legal contentions and factual issues that have already been considered by the Court *En Banc* in the assailed Decision and by the Court in Division.

As aptly discussed in the assailed Decision, the Court in Division correctly ruled that the Billing Statements issued to respondents do not constitute valid assessments within the contemplation of Section 195 of the LGC.

² *Rollo*, pp. 116 to 129.

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While neither the law nor the implementing regulations require an assessment to follow a particular form, an assessment must nonetheless identify the nature of the tax, fee or charge, the amount of deficiency, surcharges and penalties³ being assessed.

Here, the billing statements were nothing more than a tabulation of taxes and fees. They did not purport to determine, much less definitively establish, respondents' liability. This conclusion is reinforced by the fact that the billing statements were issued merely in connection with the renewal of respondents' business permit, and not as a formal and final assessment of tax liability.

As found by the Court in Division and affirmed herein, respondents correctly invoked Section 196 of the LGC as the basis for their claim for refund.

Corollary to the foregoing, respondents likewise complied with the prescriptive period under Section 196 of the LGC with respect to their judicial claims for TY 2021, whereas their claims for TY 2020 were filed beyond the prescribed period. The Court in Division, thus, correctly held that the Regional Trial Court, Branch 271 - Taguig City had no jurisdiction to hear respondents' claim for refund of local business taxes for TY 2020.

All told, absent any showing of reversible error, misappreciation of evidence, or misapplication of law, the Court finds no basis to overturn the assailed Decision.

ACCORDINGLY, in light of the foregoing, the **Motion for Reconsideration (of the Decision dated 10 April 2026)** is **DENIED** for lack of merit.

SO ORDERED.


CORAZON G. FERRER-FLORES
Associate Justice

³ *Luz R. Yamane, in her capacity as the City Treasurer of Makati City vs. BA Lepanto Condominium Corporation*, G.R. No. 154993, October 25, 2005.

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WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN

Presiding Justice



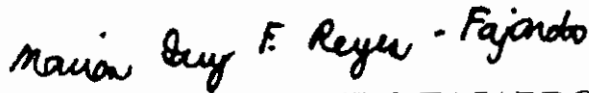
JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice



MARIAN IVY F. REYES-FAJARDO

Associate Justice



LANEE S. CUI-DAVID

Associate Justice



HENRY S. ANGELES

Associate Justice



PAOLO S. TESTON

Associate Justice



DEBBIE JEAN I. CENTENO-DIJAMCO

Associate Justice