Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

ATTY. RACIMO R. ESTAMPADOR, Petitioner,

-versus-

THE CITY ASSESSOR OF MANILA, Respondent.

CTA EB No. 1109
(CBAA Case No. L-123)

Present:
DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, *JJ.*

Promulgated:
JUL 28 2016 1:50 p.m.

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RESOLUTION

CASANOVA, J.:

This resolves petitioner's Motion for Reconsideration,[1] filed on February 10, 2016, sans respondent's Comment per Records Verification dated May 24, 2016, praying: (i) that the Decision[2] (Assailed Decision) dated November 5, 2015, be reversed and set aside, and a new one be entered annulling as void the notice of tax assessment of real property; (ii) that the respondent City Assessor of Manila be ordered to issue a new tax assessment to the Philippine Ports Authority, which has jurisdiction over the subject leased premises; and, (iii) that the City Treasurer of the City of Manila be ordered to refund the amount of P2,266,686.68, representing the real property tax paid by petitioner pursuant to allegedly void notice of assessment.

The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, premises considered, the October 4, 2001 Order and November 28, 2011 Resolution of the Local

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[1] *En Banc* Rollo, pp. 303-309.
[2] *En Banc* Rollo, pp. 284-294.

Board of Assessment Appeals in LBAA Case No. 96-3704, and the August 15, 2013 Decision and November 13, 2013 Resolution of the Central Board of Assessment Appeals in CBAA Case No. L-123, are **SET ASIDE**. Let the case be **REMANDED** to the Local Board of Assessment Appeals to include the Philippine Ports Authority as an indispensable party and, afterwards, to hear the case **STRICTLY** in the manner prescribed by the rules.

SO ORDERED."

In the subject Motion, petitioner argues that the Philippine Ports Authority (PPA) is not an indispensable party to the issue of whether or not petitioner is liable for the real property tax on the leased premises owned by the Government of the Republic of the Philippines, which is being managed by the PPA. He further argues that since there is contract between the Government and petitioner, what is left for this Court to rule upon is whether or not the case of *City of Pasig vs. Republic of the Philippine*[3] is applicable to the instant case. Petitioner, likewise, avers that remanding the case to the lower court would unduly prolong his agony. Lastly, petitioner submits that the City Assessor of Manila, being an agent of the Republic of the Philippines, is bound by the contractual provision entered into by its Principal, the Republic of the Philippines, exempting petitioner from all taxes levied and to be levied on the leased premises.

After carefully evaluating petitioner's Motion for Reconsideration, this Court finds no valid and compelling reason to grant the same. The Motion does not raise any new, cogent or substantial ground to warrant reconsideration of the Assailed Decision.

We reiterate our stand that the Philippine Ports Authority is an indispensable party to this case since it owns/manages the subject leased premises and stands to be adversely affected if the instant Petition for Review will be granted. Further, it is only the PPA who can affirm or deny the factual allegations of petitioner in the subject Petition. Thus, its inclusion as one of the parties is necessary for the effective and complete determination of the case.

In view thereof, it is imperative to remand the case to the Local Board of Assessment Appeals in order to accord all parties the benefit of due process and fair play and, for the proper determination as to who is legally accountable for the subject real property tax.

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[3] G.R. No. 185023, August 24, 2011.

WHEREFORE, premises considered, petitioner's Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

WE CONCUR:

(I maintain my Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

LOVELL R. BAUTISTA
Associate Justice

ERLINDA P. UY
Associate Justice

(No part)
ESPERANZA R. FABON-VICTORINO
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

(I concur with Presiding Justice Del Rosario's Dissenting Opinion)
AMELIA R. COTANGCO-MANALASTAS
Associate Justice

Ma. Belen S —
MA. BELEN M. RINGPIS-LIBAN
Associate Justice