

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

SECOND DIVISION

ASC INVESTORS, INC.,
Petitioner,

CTA AC NO. 134
(Civil Case No. 35,671-14)

Members:

- versus -

CASTAÑEDA, JR., *Chairperson,*
CASANOVA, *and*
COTANGCO-MANALASTAS, JJ.

**CITY OF DAVAO AND HON.
RODRIGO S. RIOLA, in his
official capacity as the City
Treasurer of Davao City,**
Respondents.

Promulgated:

JUN 23 2015

4:20 p.m.

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RESOLUTION

For resolution are:

1. Petitioner's **Motion for Reconsideration (Of the Resolution dated 24 February 2015)**, filed on March 3, 2015, with respondents' **Manifestation/Comment**, filed through registered mail on April 6, 2015, and received by the Court on April 15, 2015;
2. Petitioner's **Compliance**, filed on May 22, 2015; and
3. Respondents' **Comment** to the Petition for Review, filed through registered mail on May 21, 2015, and received by the Court on June 2, 2015.

The petitioner's **Compliance**, filed on May 22, 2015, manifesting that it already served copies of the Petition for Review dated February 2, 2015, with attached Annexes, on May 11, 2015 through personal service and attaching therewith a copy of the said

petition, without Annexes, duly stamped received by the Regional Trial Court (RTC)-Branch 16 of Davao City, and the City Legal Office of Davao City, is **NOTED**.

Meanwhile, respondents' **Comment** to the Petition for Review, filed through registered mail on May 21, 2015, is **NOTED** and **ADMITTED**.

We now resolve petitioner's Motion for Reconsideration (Of the Resolution dated 24 February 2015).

To recall, this case was dismissed for failure of petitioner to furnish the RTC-Branch 16 of Davao City and the respondents with a copy of the Petition for Review, in accordance with Sections 1 and 3, Rule 42 of the Rules of Court.¹

As such, petitioner filed a Motion for Reconsideration, incorporating therein the Registry Receipt Nos. 0769 and 0770 to establish that the trial court and respondents were given copies of the petition. In the Resolution dated April 29, 2015, the Court ordered petitioner to furnish, through personal service, copies of the Petition for Review to the RTC-Branch 16 of Davao City and herein respondents. The Court, likewise, held in abeyance the resolution of the aforesaid motion.

With the submission of the aforementioned compliance, and upon showing that respondents were furnished with copies of the Petition for Review, the Court reconsiders its earlier Resolution dated February 24, 2015.

WHEREFORE, in the interest of substantial justice, petitioner's **Motion for Reconsideration** is **GRANTED**. Accordingly, the Court's Resolution dated February 24, 2015 is **SET ASIDE**.

Further, considering the allegations, issues and arguments adduced in the Petition for Review, as well as the comments of respondents thereon, the parties are given thirty (30) days from notice hereof to file their memoranda. Upon receipt of the memoranda of the parties or expiry of the period granted, the petition shall be submitted for decision.

¹ Resolution, dated February 24, 2015 Docket, p. 169.

Pursuant to Section 5(b), Rule 6 of the Revised Rules of the Court of Tax Appeals, the Branch Clerk of Court or the Officer-In-Charge of the RTC-Branch 16 of Davao City is hereby ordered to elevate to this Court the entire original records of Civil Case No. 35,671-14, entitled "*ASC Investors, Inc. vs. City of Davao and Hon. Rodrigo S. Riola, in his official capacity as the City Treasurer of Davao City*", within ten (10) days from notice hereof.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CAESAR A. CASANOVA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice