REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

TAGUIG CITY GOVERNMENT, HON. MA. LAARNI CAYETANO, in her capacity as the (former) Mayor of the City of Taguig, and ATTY. MARIANITO MIRANDA, in his capacity as the (former) Treasurer of the City of Taguig,
Petitioners,

- versus –

SERENDRA CONDOMINIUM CORPORATION,
Respondent.

CTA AC No. 229
(RTC Civil Case No. 74669)

x---x

SERENDRA CONDOMINIUM CORPORATION,
Petitioner,

- versus –

TAGUIG CITY GOVERNMENT, HON. MA. LAARNI CAYETANO, in her capacity as the (former) Mayor of the City of Taguig, and ATTY. MARIANITO MIRANDA, in his capacity as the (former) Treasurer of the City of Taguig,
Respondents.

CTA AC No. 230
(RTC Civil Case No. 74669)

Members:

CASTAÑEDA, JR., *Chairperson,*
and
BACORRO-VILLENA, *JJ.*

Promulgated:
NOV 19 2020
8:30 a.m.

x--x

RESOLUTION

CASTAÑEDA, JR., *J.:*

For resolution of this Court is Taguig City Government (TCG) et. al.'s Motion for Reconsideration (of the Decision dated 10 September 2020) filed on October 7, 2020 with Serendra Condominium Corporation's (SCC) Comment/Opposition (To Respondents Motion for Reconsideration dated 7 October 2020).

TCG et. al. assail the Decision dated September 10, 2020 (the "Assailed Decision") of this Court partially granting their Petition for Partial Review docketed as CTA AC No. 229 as well as the Petition for Review filed by Serendra Condominium Corporation docketed as CTA AC No. 230.

In their Motion, TCG et. al. seek reconsideration of the Assailed Decision based on the following grounds:

"I.
GROUNDS FOR THE MOTION

A. THE HONORABLE COURT COMMITTED REVERSIBLE ERROR IN FINDING SCC NOT SUBJECT TO LBT AND BUSINESS PLATE/STICKER FEE AS SCC HAD ACTUALLY ENGAGED IN PROFIT-MAKING ACTIVITIES.

B. THE HONORABLE COURT COMMITTED REVERSIBLE ERROR IN FINDING THAT THE EIF IS IMPOSABLE ONLY ON ENTITIES ENGAGED IN BUSINESS, THUS, RULING THAT SCC IS NOT SUBJECT TO THE EIF BEING NOT ENGAGED IN BUSINESS.

C. THE HONORABLE COURT COMMITTED REVERSIBLE ERROR IN FINDING TCG, *ET AL.* LIABLE FOR COSTS OF SUIT."

In its Comment/Opposition, SCC maintains that it is not engaged in business, hence, not liable for local business taxes (LBT) and business plate/sticker fee. SCC also asserts that it is not liable for the environmental impact fee (EIF) as it is only imposed on entities engaged in business. Finally, SCC contends that it is not liable to pay the costs of suit.

After judicious evaluation of the arguments raised by the parties and the relevant facts gathered from the records vis-à-vis the applicable laws, rules and regulations, and jurisprudence on the matter, this Court finds no substantial matter much less any compelling reason that warrants the modification let alone the reversal of the Assailed Decision. Truth be told, TCG et. al.'s arguments in their Motion for Reconsideration are mere restatements, if not repetition, of those presented in their previous pleadings, and which this Court already sufficiently discussed and passed upon in the Assailed Decision. The underlying reasons why TCG et. al.'s arguments are considered unmeritorious were fully explained in the Assailed Decision and need not be reiterated here. TCG et. al.'s Motion for Reconsideration is devoid of any merit and should accordingly be denied.

WHEREFORE, Taguig City Government et. al.'s Motion for Reconsideration (of the Decision dated 10 September 2020) is **DENIED** for lack of merit.

SO ORDERED.

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

I CONCUR:

JEAN MARIE A. BACORRO-VILLENA
Associate Justice