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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

En Banc

MAKATI CITY AND THE CITY TREASURER OF MAKATI CITY, *Petitioners,*	**CTA EB NO. 1754** *(CTA AC Case No. 172)*
	Present:
	DEL ROSARIO, *PJ*, CASTAÑEDA, JR., UY, FABON-VICTORINO, MINDARO-GRULLA, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, *and* MODESTO-SAN PEDRO, *JJ*.
- versus -	
METRO PACIFIC TOLLWAYS DEVELOPMENT CORPORATION, *Respondent.*	Promulgated:
	MAR 11 2020 3:41 p.m.

X---X

RESOLUTION

RINGPIS-LIBAN, *J*.:

For resolution is the "Motion for Reconsideration (Re: Decision dated 27 August 2019)" of the Petitioners filed on September 17, 2019[1] asking the Court *en banc* to reconsider its Decision dated August 27, 2019 on the ground that Respondent itself applied as, and declared under oath that it is a holding company in Makati City and, therefore, was taxed under Section 3A.02(p) in relation to Section 3A.02(h) of the Revised Makati Revenue Code (RMRC).

Petitioners argue that under the provisions of the RMRC, a holding company shall be taxed as a specific class of its own, without reference to it being

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[1] *Rollo*, CTA EB No. 1754, p. 132-139.

a contractor or an owner or operator of banks or other financial institutions; that Section 3A.02(p) of the RMRC prescribes that a holding company shall be taxed at the rate prescribed under either subsection (g) or (h) on its gross sales and/or receipts during the preceding year; and that the tax rate shall be made to apply on the holding company's gross receipts which includes dividend and/or interest income.

Petitioners further argue that the doctrine that tax assessments are presumed correct and made in good faith has not been overcome by Respondent since it declared under oath that it is a holding company. Hence, the Notice of Assessment issued by Petitioners dated March 4, 2013 should be declared valid.

In a Resolution dated October 2, 2019[2] the Court *en banc* ordered Respondent to file its Comment.

On October 18, 2019, Respondent filed its "Comment/Opposition (Re: Motion for Reconsideration to Decision dated August 27, 2019)"[3]. In its Comment/Opposition, Respondent counters that while it is a holding company, it should not be taxed similar to banks and other financial institutions under Section 3A.02(h) of the RMRC; that Section 3A.02(p) does not authorize Petitioners to arbitrarily include dividends, interest and other items of passive income in the taxable gross receipts of holding companies; and that, contrary to Petitioners' position, it was able to overcome the burden of proving that it is entitled to the refund.

After considering the arguments of both parties, *We* find no compelling reason to reconsider *Our* Decision. The arguments raised by Petitioners in their Motion for Reconsideration are not new. They have been previously discussed and considered in the Decision dated September 20, 2017 and the Resolution dated December 1, 2017 of the Second Division in CTA AC Case No. 172. More importantly, they have also been exhaustively studied and considered by this Court prior to rendering our Decision dated August 27, 2019.

In *La Bugal B'Laan Tribal Association, Inc. v. Ramos*[4], the Supreme Court, noting that the arguments and positions raised in the Motion for Reconsideration therein were already raised and discussed extensively, held that a further discussion of the same issues would not serve any useful purpose.

> "A close perusal of the above issues and the discussions thereof shows that they are a mere rehash of arguments and positions already raised and discussed extensively in the 246-page

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[2] *Id.* at Note 1, pp. 141-142.
[3] *Id.*, pp. 143-156.
[4] G.R. No. 127882, February 1, 2005.

> Resolution of December 1, 2004 penned by Justice Artemio V. Panganiban; as well as in the 125-page Dissenting Opinion of Justice Antonio T. Carpio, the 100-page Dissenting Opinion of Justice Conchita Carpio-Morales, the 29-page Separate Opinion of Justice Dante O. Tinga, and the 10-page Concurring Opinion of Justice Minita V. Chico-Nazario.
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> **Further discussion of these issues would not serve any useful purpose, as it would merely repeat the same justifications and reasons** already taken up in the foregoing Opinions, which tackled precisely those matters and even more; **any further elucidations, disquisitions and disputations would merely reiterate the same points already passed upon.**" *(Emphasis supplied)*

Considering that no new matters have been raised, Petitioners' Motion for Reconsideration (Re: Decision dated 27 August 2019) is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA JR.
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO- SAN PEDRO
Associate Justice