

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

SPECIAL FIRST DIVISION

**ORMAT LEYTE COMPANY,
LTD.,**

CTA AC No. 95

Petitioner,

Members:

UY, Chairperson, and

FABON-VICTORINO, JJ.

-versus-

**PROVINCE OF LEYTE and
LORETO B. BALIAS, in his
capacity as the Treasurer of the
Province of Leyte,**

Promulgated:

Respondents.

SEP 12 2013 ; 1:00 p.m.

x ----- x

DECISION

UY, J.:

This is an appeal by way of Petition for Review filed by petitioner Ormat Leyte Company, Ltd. against respondents Province of Leyte and Loreto B. Balias on August 17, 2012, seeking to reverse and set aside the Decision dated February 9, 2012 and Resolution dated June 29, 2012, both rendered by the Regional Trial Court (RTC) Branch 35, Ormoc City, Leyte in Civil Case Nos. 4561-0 and 4630-0, entitled *Ormat Leyte Company Ltd., vs. Province of Leyte and Loreto Ballais in his capacity as the Treasurer of the Province of Leyte*.

The assailed Decision and Resolution sustained the legality of the assessments issued by respondents against petitioner demanding payment for local franchise tax for the years 2002 to 2004 in the amount of P8,298,712.62 and for the year 2005 in the amount of P3,077,846.81.

