

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

FIRST DIVISION

CTA AC NO. 299

**TRICOR MANAGEMENT &
DEVELOPMENT CORPORATION**
Represented by **MELANIE R.
GERASTA,**

Petitioner,

- versus -

**CEBU CITY GOVERNMENT AND
OFFICE OF THE CITY
TREASURER,** represented by
**MARE VAE F. REYES, City
Treasurer of Cebu City,**

NOTICE OF RESOLUTION

Respondent.

To:

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City Treasurer
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HON. GRACE M. VELOSO-FERNANDEZ
Presiding Judge
THRU: ATTY. NANETTE C. GABUTAN
Branch Clerk of Court - OIC
Regional Trial Court
7th Judicial Region
Branch 19, Cebu City
Port Service Road, North Reclamation Area
Cebu City

GREETINGS:

You are hereby notified by these presents that on **February 5, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 10, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

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**TRICOR MANAGEMENT &
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**Represented by MELANIE R.
GERASTA,**

Petitioner-Appellant,

- versus -

CTA AC NO. 299

Members:

**DEL ROSARIO, P.J., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

**CEBU CITY GOVERNMENT and
OFFICE OF THE CITY**

TREASURER, represented by

MARE VAE F. REYES, City

Treasurer of Cebu City,

Respondents-Appellees.

Promulgated:

FEB 05 2025, 3:30PM

X- - - - -X

RESOLUTION

CUI-DAVID, J.:

On August 22, 2024, the Court promulgated a *Decision*,¹ the dispositive portion of which reads:

WHEREFORE, premises considered, the instant *Petition for Review* is **DENIED**, for lack of merit. Accordingly, the *Orders* dated March 7, 2023 and June 19, 2023, both issued by the Regional Trial Court of Cebu City, Branch 19 in Civil Case No. R-CEB-22-06407-CV, are hereby **AFFIRMED**.

SO ORDERED.

The aforesaid *Decision* sustained the ruling of the court *a quo*, ordering the dismissal of the Complaint filed by petitioner on jurisdictional grounds.

¹ Docket, pp. 791-808.

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Unyielding, petitioner personally filed the instant *Motion for Reconsideration (Motion)* on October 10, 2024, and subsequently submitted it *via* electronic mail (e-mail) on November 13, 2024. The *Motion* is anchored on the following grounds:

- I. The Court May Have Misapprehended the Nature of the Case, Which Properly Falls Within the Original Jurisdiction of the Regional Trial Court.
- II. The Power to Impose Business Taxes is Beyond Pecuniary Estimation.
- III. The Nature of the Case Necessitates the Expertise and Authority of the RTC.
- IV. Public Policy and Substantial Justice Demand the RTC's Intervention in Tax Assessment Disputes.

In their *Comment and Vehement Opposition to Petitioner's Motion for Reconsideration dated October 9, 2024*, filed through registered mail and e-mail on October 24, 2024, respondents submit the following reasons and grounds for the denial of the *Motion*:

- I. THE HONORABLE COURT HAS CORRECTLY RULED THAT THE CASE SUBJECT OF THE INSTANT PETITION FOR REVIEW IS CAPABLE OF PECUNIARY ESTIMATION AND THAT THE REGIONAL TRIAL COURT HAD NO JURISDICTION OVER PETITIONER'S COMPLAINT;
- II. PETITIONER'S RESERVATIONS AS TO THE COMPETENCY OF THE FIRST LEVEL COURTS TO HEAR AND TRY ITS COMPLAINT ARE UNFOUNDED AND ARE BORDERLINE IN CONTEMPT OF COURT;
- III. PETITIONER'S INVOCATION OF THE CASES OF THE CITY TREASURER OF MAKATI CITY V. MICHIGAN HOLDINGS, INC. AND TY VS. TRAMPE IS MISPLACED AND INCORRECT;
- IV. THE DISMISSAL OF THE COMPLAINT SUBJECT OF THE INSTANT PETITION FOR REVIEW WAS PROPER AND WARRANTED CONSIDERING THAT:

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- A. PETITIONER HAS NO LEGAL CAPACITY TO SUE;
- B. THE COMPLAINT HAS BEEN BARRED BY STATUTE OF LIMITATIONS BECAUSE THE LETTER OF ASSESSMENT (FINAL DEMAND) DATED OCTOBER 5, 2022 HAD ALREADY BECOME FINAL AND EXECUTORY DUE TO PETITIONER'S FAILURE TO FILE PROTEST WITHIN THE REGLEMENTARY OR PRESCRIPTIVE PERIOD PROVIDED FOR UNDER SECTION 195 OF RA NO. 7160;
- C. THE VERIFICATION AND CERTIFICATION OF NON-FORUM SHOPPING APPENDED TO THE COMPLAINT IS FATALLY DEFECTIVE; AND
- D. THE LETTERS OF ASSESSMENT DATED JUNE 30, 2022 AND OCTOBER 5, 2022 WERE PROPERLY MADE.

After carefully reviewing the grounds raised in the *Motion for Reconsideration* and the arguments set forth by petitioner, the Court finds no cogent reason to deviate from its ruling in the assailed Decision of August 22, 2024. The contentions presented in the *Motion* are merely reiterations or amplifications of petitioner's previous arguments, all of which have been duly considered and thoroughly discussed in the *Decision* under reconsideration.

To repeat the discussion from the assailed *Decision* would serve no purpose other than to result in redundancy. Accordingly, the Court stands by its original ruling.

WHEREFORE, petitioner's *Motion for Reconsideration* filed on October 10, 2024 is **DENIED**, for lack of merit.

SO ORDERED.


LANEE S. CUI-DAVID
Associate Justice

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WE CONCUR:



ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice