



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

SPECIAL FIRST DIVISION

CTA AC NO. 340

**NEW MOON HOLDINGS
(PHILIPPINES) INC.,**

Petitioner,

- versus -

**THE CITY OF TAGUIG AND
ATTY. J. VOLTAIRE L.
ENRIQUEZ IN HIS CAPACITY AS
THE CITY TREASURER OF THE
CITY OF TAGUIG,**

Respondents.

NOTICE OF DECISION

To:

ALVAREZ NUEZ GALANG ESPINA & LOPEZ LAW OFFICES
(Counsel for the Petitioner)
Rm. 904 9th Floor Cebu Holdings Center
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CITY LEGAL OFFICE
Thru: Atty. Fatima A. Alconcel-Relente
(Counsel for the Respondents City of Taguig and Office of the City Treasurer)
4th Floor, City Hall Building, Gen. Antonio Luna Street
Barangay Tuktukan, 1637 Taguig City

HON. ANTONIO M. OLIVETE
Presiding Judge
Thru: Branch Clerk of Court
Regional Trial Court
National Capital Judicial Region
Branch 267 - Taguig City
2nd Floor, Hall of Justice Building
DPWH Compound, General Santos Avenue
Central Bicutan, Taguig City

GREETINGS:

You are hereby notified by these presents that on **September 7, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **September 8, 2026.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

NEW MOON HOLDINGS CTA AC NO. 340
(PHILIPPINES) INC.,
 Petitioner, Members:

-versus- BACORRO-VILLENA, Acting Chairperson, and
 CUI-DAVID, JJ.

THE CITY OF TAGUIG
AND ATTY. VOLTAIRE L.
ENRIQUEZ IN HIS
CAPACITY AS THE CITY Promulgated:
TREASURER OF THE
CITY OF TAGUIG,
 Respondents.

SEP 07 2026 1:30 PM

X - - - - - X

DECISION

CUI-DAVID, J.:

Before the Court is a *Petition for Review [Pursuant to RA 1125 as Amended & Rule 42 of the Rules of Court]*¹ (Petition for Review), filed on October 10, 2024, assailing the Orders dated June 27, 2024 and August 22, 2024 issued by the Regional Trial Court, Branch 267, Taguig City (RTC), in Civil Case No. 1015 entitled “*New Moon Holdings (Philippines) Inc. v. The City of Taguig and Atty. J. Voltaire L. Enriquez in his capacity as the City Treasurer of the City of Taguig.*”

The assailed Orders disposed of the case as follows:

Order dated June 27, 2024

WHEREFORE, having no jurisdiction over the instant complaint because it was filed out of time, the instant complaint is hereby **DISMISSED**.

SO ORDERED.²

¹ Division Docket, pp. 5-21.

² *Id.* at 29.

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Order dated August 22, 2024

Therefore, the Motion for Reconsideration is
DENIED.

SO ORDERED.³

Petitioner further prays for the Court to:

1. Remand the case to the RTC in Taguig in order to allow petitioner to present evidence and establish in the RTC the factual, evidentiary and legal basis for its claim for refund and its Protest; or
2. To strike down and void Taguig's Notice of Assessment and order Taguig to refund the LBT tax it collected on the dividend per Official Receipt No. A-5775376.⁴

THE PARTIES

Petitioner **New Moon Holdings (Philippines) Inc.** is a domestic corporation with capacity to sue and be sued, organized under Philippine laws with office at the 27th Floor High Street South Corporate Plaza Tower 2, 9th Avenue cor. 26th Street, Fort Bonifacio, Taguig City.⁵

Respondent **City of Taguig** is a political local government unit (LGU).⁶

Respondent **Atty. J. Voltaire L. Enriquez** is the City Treasurer of the City of Taguig.⁷

THE FACTS AND THE PROCEEDINGS

On June 6, 2023, petitioner filed an application for the renewal of its business license with respondent City of Taguig.⁸ Thereafter, respondent City of Taguig, through respondent City Treasurer, assessed petitioner for Local

³ *Id.* at 30.

⁴ *Id.* at 21.

⁵ *Id.* at 7, Petition for Review [Pursuant to RA 1125 as Amended & Rule 42 of the Rules of Court] (Petition for Review), par. 6; 71-, Exhibit "C", Certificate of Filing of Amended Articles of Incorporation with attached Amended Articles of Incorporation; 106-114, General Information Sheet (GIS) for the Year 2024.

⁶ *Id.*, Petition for Review, par. 7.

⁷ *Id.*, Petition for Review, par. 8.

⁸ *Id.* at 8, Petition for Review, par. 10.



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Business Taxes (LBT) in the amount of ₱599,197.00 for the 1st to 4th quarters of 2023.⁹ On January 19, 2023, petitioner paid the assessed LBT.¹⁰

Petitioner again filed an application for the renewal of its business license with respondent City of Taguig on January 12, 2024.¹¹ On January 14, 2024,¹² petitioner was assessed LBT, deficiency LBT, surcharge, interest, and permit fees for the 1st to 4th quarters of 2024 amounting to ₱12,317,153.56.¹³

On February 13, 2024, petitioner filed a letter dated January 29, 2024¹⁴ (Protest Letter) formally protesting the assessment of LBT as reflected in the Notice of Assessment No. 240114140666 dated January 14, 2024, in the amount of ₱12,185,168.56 for 2024 and claiming a tax credit in the amount of ₱502,000.000 allegedly pertaining to its 2023 tax payment.

Citing inaction on the part of respondent City Treasurer, petitioner filed a *Complaint*¹⁵ before the RTC.¹⁶ The *Complaint* prayed that judgment be rendered as follows:

1. Ordering [respondents] to annul and/or cancel the Notice of Assessment No. 240114140666, which assessed [petitioner] with local business tax for the 1st to 4th quarters of 2024 in the total amount of PHP 433,252.55 and deficiency local business tax, surcharge and interest for the 1st to 4th quarters of 2023 in the total amount of PHP 11,751,915.68; and,
2. Ordering [respondents] to grant or allow [petitioner] a tax refund or tax credit in the amount of PHP 502,000.00, representing the amount of erroneously paid by [petitioner] on 19 January 2023 as local business tax for the 1st to 4th quarters of 2023.¹⁷

In the assailed Order dated June 27, 2024, the RTC dismissed petitioner's *Complaint* for having been filed out of time. The RTC held that although the *Complaint* was electronically filed on May 13, 2024, the electronic mail

⁹ *Id.* at p. 26, Order dated June 27, 2024; 115, Exhibit "E".

¹⁰ *Id.* at 8, Petition for Review, par. 10; 116, Exhibit "F"; RTC Docket, p. 12, Complaint, par. 8; 98, Exhibit "H".

¹¹ *Id.*, Petition for Review, par. 11.

¹² *Id.* at 117, Exhibit "G", Assessment Date: 01/14/2024.

¹³ *Id.* at 26, Order dated June 27, 2024; 117-118, Exhibit "G".

¹⁴ *Id.* at 119-126, Exhibit "H"; 26-27, Order dated June 27, 2024.

¹⁵ RTC Docket, pp. 10-33.

¹⁶ Division Docket, p. 28, Order dated June 27, 2024.

¹⁷ RTC Docket, p. 32.

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transmitting the pleading was sent at 6:11 p.m. on May 13, 2024, beyond regular office hours. The RTC also cited OCA Circular No. 117-2024, stating that the mandatory applicability of electronic transmittal as the primary manner of filing pleadings, motions, and other court submissions was moved to September 2, 2024 from April 4, 2024. Thus, the RTC held that petitioner had lost its right to appeal and that the Notice of Assessment had become conclusive and unappealable.

Petitioner moved for reconsideration of the dismissal of its *Complaint*,¹⁸ but the RTC denied the motion in the assailed Order dated August 22, 2024.¹⁹

Unrelenting, petitioner elevated the case to the Court of Tax Appeals (CTA).

The CTA initially dismissed the instant case for petitioner's failure to submit an electronic mail/soft copy of the *Petition for Review*.²⁰ Upon petitioner's motion,²¹ the Court set aside the dismissal notwithstanding respondents' opposition.²² The Court also denied respondents' motion²³ seeking affirmance of the dismissal of the present petition.²⁴

On October 29, 2025, the complete records of Civil Case No. 1015, consisting of 294 pages, were forwarded to the Court.²⁵

On November 24, 2025, respondents filed their *Comment* within the extended period granted by the Court.²⁶

On December 11, 2025, the case was submitted for decision.

THE ISSUES

Petitioner raises the following grounds for resolution:

¹⁸ *Id.* at 285-290, Motion for Reconsideration (Re: Order dated 27 June 2024).

¹⁹ Division Docket, p. 30.

²⁰ *Id.* at 320, Resolution dated November 13, 2024.

²¹ *Id.* at 322-333, Respectful Motion for Reconsideration [Of the Resolution dated November 13, 2024].

²² *Id.* at 380-397, Resolution dated February 27, 2025.

²³ *Id.* at 410-418, Motion for Reconsideration.

²⁴ *Id.* at 438-449, Resolution dated August 28, 2025.

²⁵ *Id.* at 453, Transmittal.

²⁶ *Id.* at 481-501.



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1. The RTC committed serious errors of fact and law and committed grave abuse of discretion amounting to excess or lack of jurisdiction in issuing the assailed Orders dated June 27, 2024 and August 22, 2024, dismissing petitioner's appeal on a rigid rule of technicality whose application has no basis in fact and in law;
2. The RTC committed serious errors of fact and law and committed grave abuse of discretion amounting to excess or lack of jurisdiction in issuing the assailed Orders dated June 27, 2024 and August 22, 2024 in that the RTC violated the basic doctrine that merits and substance should prevail over rigid technicalities;
3. The RTC committed serious errors of fact and law and committed grave abuse of discretion amounting to excess or lack of jurisdiction in issuing the assailed Orders dated June 27, 2024 and August 22, 2024, in that the RTC blindly closed its eyes to the clear and obvious merit of petitioner's appeal.²⁷

Petitioner's Arguments

Petitioner insists that the filing of its *Complaint* before the RTC was timely. It submits that the RTC erred in concluding that, because the *Complaint* was filed via electronic mail on May 13, 2024, **after office hours**, the filing could not be deemed made on the same date. According to petitioner, there is no doctrine, principle, or legal authority providing that the term "last day" ends at 4:30 p.m., 5:00 p.m., or whatever. Rather, petitioner points to various legal authorities recognizing that the term "day" means 24 hours or the entire day. Petitioner cites Article 13 of the Civil Code,²⁸ Section 31 of the Administrative Code of 1987²⁹ and Section 3, Rule 13 of the Rules of Court³⁰ to bolster its position.

²⁷ Division Docket, pp. 10-11.

²⁸ ARTICLE 13. When the laws speak of years, months, days or nights, it shall be understood that years are of three hundred sixty-five days each; months, of thirty days; days, of twenty-four hours; and nights from sunset to sunrise.

If months are designated by their name, they shall be computed by the number of days which they respectively have.

In computing a period, the first day shall be excluded, and the last day included.

²⁹ Section 31. *Legal Periods.* - "Year" shall be understood to be twelve calendar months; "month" of thirty days, unless it refers to a specific calendar month in which case it shall be computed according to the number of days the specific month contains; "day," to a day of twenty-four hours; and "night," from sunset to sunrise.

³⁰ Section 3. *Manner of filing.* - The filing of pleadings and other court submissions shall be made by:

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Petitioner further argues that the RTC erred in concluding that electronic filing was not allowed because mandatory electronic filing took effect only on September 2, 2024, referring to OCA Circular No. 117-2024, which provided that mandatory electronic mail or electronic filing was moved from April 5, 2024 to September 2, 2024. Petitioner asserts that electronic mail filing had already been allowed since the 2019 Amendment to the Rules of Court, even before it was made mandatory. The rule on mandatory electronic filing does not mean that electronic or electronic mail filing was not allowed before September 2, 2024.

Petitioner likewise posits that the Rules of Procedure must yield to demands of substantial justice and parties must be given the amplest opportunity to ventilate their case free from the restraints of technicalities. Petitioner laments that the RTC allowed technicalities to prevail over the merits of the case.

Assuming, for the sake of argument (but not admitting), that petitioner's pleading was filed one day late, petitioner contends that the dismissal thereof was nonetheless unjustified and effectively deprived it of its right to appeal due to circumstances beyond its control. Petitioner narrates that on **May 13, 2024, at 4:00 p.m.**, its personnel proceeded to the vicinity of the RTC to file the pleading necessary to perfect its appeal of the assessment. Upon arriving at the entrance of the court building, however, its personnel were allegedly informed by a security officer that the cut-off time for court filings was **3:30 p.m.** Despite this, they proceeded to the Office of the Clerk of Court. But by then, all the court personnel had already left, and no one was available to attend to petitioner's personnel. Confronted with this situation, petitioner's personnel went back to their office. Thus, petitioner decided to avail of electronic filing of its appeal.

(a) Submitting personally the original thereof, plainly indicated as such, to the court;

(b) Sending them by registered mail;

(c) Sending them by accredited courier; or

(d) Transmitting them by electronic mail or other electronic means as may be authorized by the [c]ourt in places where the court is electronically equipped.

In the first case, the clerk of court shall endorse on the pleading the date and hour of filing. In the second and third cases, the date of the mailing of motions, pleadings, [and other court submissions, and] payments or deposits, as shown by the post office stamp on the envelope or the registry receipt, shall be considered as the date of their filing, payment, or deposit in court. The envelope shall be attached to the record of the case. In the fourth case, the date of electronic transmission shall be considered as the date of filing.

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Petitioner submits that the staggering amount of ₱12,317,153.56 imposed on it should have cautioned the RTC against depriving it of its right to appeal.

Petitioner asserts that its appeal raises several substantial and critical issues and is supported by legal provisions and Supreme Court decisions demonstrating its merit. Petitioner alleges that respondent had no authority to assess LBT on its dividends, considering that it is a holding company, citing *City of Davao v. ARC Investors, Inc.*³¹ Petitioner likewise points out that Section 143 of the Local Government Code of 1991 (LGC) provides that LBT shall be based on gross receipts.

Respondent's arguments

Respondents counter that the present *Petition* is dismissible for lack of jurisdiction due to petitioner's failure to timely file its appeal before the trial court within the period prescribed by law.

Respondents maintain that petitioner's electronic filing of the initiatory pleading was invalid and contrary to the applicable guidelines on electronic filing, thereby preventing the court from acquiring jurisdiction over the case.

Respondents further submit that petitioner was properly assessed and is therefore liable for the deficiency taxes imposed. They argue that petitioner is deemed a holding company by virtue of Taguig City Ordinance No. 47, enacted by the City Government of Taguig, which imposes taxes on holding companies operating within the jurisdiction of Taguig.

Respondents likewise assert that the imposition of LBT against petitioner is by virtue of a valid and subsisting ordinance, the validity of which has not been questioned even by petitioner in any forum. Citing *Social Justice Society (SJS) v. Atienza*,³² respondents submit that ordinances enjoy a presumption of validity. Thus, for respondents, petitioner's plea for refund has no factual or legal basis.

³¹ G.R. No. 249668, July 13, 2022 [Per J. Inting, Third Division].

³² G.R. No. 156025, February 13, 2008 [Per J. Corona, First Division].

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THE COURT'S RULING

The present Petition for Review was timely filed.

The Court must first determine whether it has jurisdiction to take cognizance of this case.

Sections 7(a)(3) and 11 of Republic Act (RA) No. 1125,³³ as amended, provide:

SEC. 7. Jurisdiction. — The CTA shall exercise:

(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

...

(3) **Decisions, orders, or resolutions of the Regional Trial Court in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction;**

...

SEC. 11. Who May Appeal; Mode of Appeal; Effect of Appeal. - **Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein.**

Appeal shall be made by filing a petition for review under a procedure analogous to that provided for under Rule 42 of the 1997 Rules of Civil Procedure with the CTA within thirty (30) days from the receipt of the decision or ruling or in the case of inaction as herein provided, from the expiration of the period fixed by law to act thereon. A Division of the CTA shall hear the appeal: ... (Emphasis supplied)

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³³ AN ACT CREATING THE COURT OF TAX APPEALS.

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The records show that petitioner received the RTC's assailed Order dated August 22, 2024 on **September 11, 2024**.³⁴ Thus, petitioner had until **October 11, 2024** to file a petition for review. Having filed the present *Petition for Review* on **October 10, 2024**, the appeal was timely perfected.

Considering that the *Petition for Review* was timely filed and the assailed Orders of the RTC fall within the Court's exclusive appellate jurisdiction under Section 7(a)(3) of RA No. 1125, as amended, the Court has jurisdiction to take cognizance of the present appeal.

The Complaint before the RTC is deemed filed only on May 14, 2024.

The records show that the subject *Complaint* was **electronically filed** with the RTC on **May 13, 2024 at 6:11 PM**.³⁵

At the time of the filing of petitioner's *Complaint* before the RTC, the applicable procedural rules were the Rules of Court, as amended by the 2019 Amendments to the 1997 Rules of Civil Procedure (Rules of Court, as amended). The 2019 Amendments to the 1997 Rules of Civil Procedure³⁶ govern all cases filed after their effectivity on May 1, 2020.³⁷

Section 3, Rule 13 of the Rules of Court, as amended, prescribes the manner of filing pleadings and other court submissions, namely: personal filing, registered mail, accredited courier, or electronic mail:

SECTION 3. *Manner of Filing.* — The filing of pleadings and other court submissions shall be made by:

(a) Submitting **personally** the original thereof, plainly indicated as such, to the court;

(b) Sending them by **registered mail**;

(c) Sending them by **accredited courier**; or

³⁴ RTC Docket, p. 294, Certification.

³⁵ *Id.* at 5.

³⁶ A.M. No. 19-10-20-SC.

³⁷ Rule 144, Rules of Court.

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(d) Transmitting them by **electronic mail or other electronic means** as may be authorized by the court in places where the court is electronically equipped.

In the first case, the clerk of court shall endorse on the pleading the date and hour of filing. In the second and third cases, the date of the mailing of motions, pleadings, [and other court submissions, and] payments or deposits, as shown by the post office stamp on the envelope or the registry receipt, shall be considered as the date of their filing, payment, or deposit in court. The envelope shall be attached to the record of the case. **In the fourth case, the date of electronic transmission shall be considered as the date of filing.** (Emphasis supplied)

Based on the above, petitioner appears correct in asserting that its *Complaint* filed by electronic mail on May 13, 2024 at 6:11 p.m. is considered filed on May 13, 2024, notwithstanding that the transmission was made beyond office hours.

However, Section 3, Rule 13, must be read together with Section 14 of the same Rule. While Section 3 provides the general modes of filing, Section 14 specifically provides the manner of filing of initiatory pleadings such as petitioner's *Complaint* before the RTC. It states:

SECTION 14. *Conventional Service or Filing of Orders, Pleadings and Other Documents.* — Notwithstanding the foregoing, the following orders, pleadings, and other documents must be served or filed **personally or by registered mail when allowed, and shall not be served or filed electronically, unless express permission is granted by the court:**

(a) **Initiatory pleadings** and initial responsive pleadings, such as an answer;

(b) Subpoena, protection orders, and writs;

(c) Appendices and exhibits to motions, or other documents that are not readily amenable to electronic scanning may, at the option of the party filing such, be filed and served conventionally; and,

(d) Sealed and confidential documents or records.
(Emphasis supplied)

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For initiatory pleadings like the subject *Complaint*, Section 14, Rule 13 expressly required that it be filed **personally or by registered mail when allowed** and shall **not be served or filed electronically unless the court grants express permission.**

The records do not yield proof that the electronic filing of the *Complaint* was made with the express permission of the RTC. Absent compliance with this requirement pursuant to Section 14, Rule 13 petitioner's electronic transmittal of the *Complaint* on May 13, 2024, did not constitute a valid filing.

Accordingly, the subject *Complaint* is deemed filed only upon receipt by the RTC of the paper copy thereof on **May 14, 2024.**

Anent OCA Circular No. 117-2024, which deferred from April 5, 2024 to September 2, 2024 the mandatory implementation of the *Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Being Filed Before the Lower Courts Pursuant to the Efficient Use of Paper Rule*.³⁸ Such deferment and the Guidelines themselves did not amend the primary mode of filing initiatory pleadings under Section 14, Rule 13 of the Rules of Court, as amended. The Guidelines merely govern the mandatory electronic transmittal, in Portable Document Format (PDF), of copies of pleadings and other court submissions.

Nonetheless, the Guidelines provide a clarification that is instructive in determining the filing date of initiatory pleadings. While certain court submissions may be filed primarily by electronic means, **initiatory pleadings may be filed electronically only with the court's express permission.** Absent such permission, a paper copy remains required, and it is the filing of such paper copy—not the prior electronic transmittal—that determines the date of filing. Thus: *“In the absence of express permission from the court to file the foregoing pleadings and court submissions by electronic means, paper copies shall be required and the date of filing shall be the date when the paper copy was filed in*



³⁸ Supreme Court *En Banc* Resolution dated April 11, 2023 in A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

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*person, sent by registered mail, or sent by accredited courier.*³⁹

Thus, notwithstanding petitioner's electronic transmittal of its *Complaint* on **May 13, 2024, at 6:11 p.m.**, the *Complaint* is deemed filed only on May 14, 2024, when the RTC received the paper copy thereof, as there is no showing that the RTC authorized its electronic filing.

The RTC did not err in dismissing the Complaint with respect to petitioner's judicial appeal of the City Treasurer's inaction on its protest under Section 195 of the LGC.

At the outset, the Court underscores that the *Complaint* filed before the RTC embodied two distinct causes of action: (1) a judicial appeal from the alleged inaction of the City Treasurer on petitioner's protest of the LBT assessment under Section 195 of the LGC; and (2) a judicial claim for refund or tax credit under Section 196 of the same Code. Accordingly, the timeliness of the *Complaint* must be examined in light of the distinct prescriptive periods governing these remedies.

³⁹ 3. *Date and time of filing.* — It shall be understood that:

- (a) when the primary manner of filing is by personal filing, registered mail, or accredited courier, the pleading or court submission shall be deemed to have been filed on the date and time of filing of the paper copy, and not the date and time of the transmittal of the electronic copy; and
- (b) when the primary manner of filing is through electronic transmittal pursuant to Rule 13, Section 3 (d) of the 2019 Amendments to the 1997 Rules of Civil Procedure, the subsequent submission of a paper copy shall be dispensed with. The time and date of the electronic transmittal shall be considered as the time and date of filing. **However, express permission must be granted by the court for the primary filing through electronic transmittal of the following:**
 - (i) **initiatory pleadings** and initial responsive pleadings, such as an answer to a complaint or a comment to a petition;
 - (ii) annexes, appendices, exhibits, or other accompanying documents to pleadings or other court submissions not readily amenable to digitization to PDF; and
 - (iii) sealed and confidential documents or records.

In the absence of express permission from the court to file the foregoing pleadings and court submissions by electronic means, paper copies shall be required and the date of filing shall be the date when the paper copy was filed in person, sent by registered mail, or sent by accredited courier. (Emphasis supplied)

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Section 195 of the LGC governs protests against local tax assessments made pursuant to the LGC. It reads:

Section 195. *Protest of Assessment.* — When the local treasurer or his duly authorized representative finds that correct taxes, fees or charges have not been paid, he shall issue a **notice of assessment** stating the nature of the tax, fee, or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60)-day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable. (Emphasis supplied)

Under Section 195,⁴⁰ taxpayers are given sixty (60) days from the receipt of the notice of assessment to file a written protest before the local treasurer. The local treasurer, in turn, has 60 days from the filing of the protest within which to act thereon. In the event of an adverse decision or inaction, the taxpayer must appeal to the court of competent jurisdiction within thirty (30) days from receipt of the denial of the protest or from the lapse of the 60-day period within which the local treasurer is required to act.

Here, petitioner received the Notice of Assessment on **January 15, 2024** and filed its Protest Letter on **February 13, 2024**, well within the 60-day period prescribed by law. Respondent City Treasurer had 60 days, or until **April 13,**

⁴⁰ Section 195. *Protest of Assessment.* - When the local treasurer or his duly authorized representative finds that correct taxes, fees, or charges have not been paid, he shall issue a notice of assessment stating the nature of the tax, fee, or charge, the amount of deficiency, the surcharges, interests and penalties. Within sixty (60) days from the receipt of the notice of assessment, the taxpayer may file a written protest with the local treasurer contesting the assessment; otherwise, the assessment shall become final and executory. The local treasurer shall decide the protest within sixty (60) days from the time of its filing. If the local treasurer finds the protest to be wholly or partly meritorious, he shall issue a notice cancelling wholly or partially the assessment. However, if the local treasurer finds the assessment to be wholly or partly correct, he shall deny the protest wholly or partly with notice to the taxpayer. The taxpayer shall have thirty (30) days from the receipt of the denial of the protest or from the lapse of the sixty (60) day period prescribed herein within which to appeal with the court of competent jurisdiction otherwise the assessment becomes conclusive and unappealable.

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2024, to act on the protest. Considering that respondent City Treasurer did not act on petitioner's protest, petitioner had 30 days thereafter, or until **May 13, 2024**, to appeal the City Treasurer's inaction before the appropriate court.⁴¹

As earlier discussed, however, the *Complaint* is deemed filed only on **May 14, 2024**, upon the RTC's receipt of the required paper copy. Consequently, the *Complaint* was filed **one day beyond the period prescribed under Section 195 of the LGC**.

Petitioner nevertheless claims that it was constrained to electronically file its *Complaint* because the RTC was allegedly already closed when it attempted to file the same. Such allegation, however, **cannot, by itself, justify non-compliance with the prescribed rules on filing**. Apart from being self-serving, the allegation is unsupported by competent evidence showing that circumstances beyond petitioner's control actually prevented the timely filing of the *Complaint* through any of the modes authorized under the Rules.

The Court underscores that petitioner and its counsel were well aware of the deadline for filing the judicial appeal. Prudence dictated that they make the necessary arrangements to ensure its timely filing. **The cut-off time for the acceptance of court submissions toward the end of regular office hours was a circumstance that could reasonably have been anticipated and avoided through adequate preparation**. Moreover, petitioner was not without recourse because if personal filing was indeed not feasible that day, it could have availed itself of the other permissible modes of filing, such as **registered mail or accredited courier**. Ultimately, petitioner's predicament arose from its erroneous assumption that an initiatory pleading could validly be filed electronically without the prior express permission of the court.

The Supreme Court's pronouncement in *China Banking Corporation v. City Treasurer of Manila*,⁴² where it sustained the CTA's affirmance of the trial court's dismissal of an appeal filed **one day beyond the prescribed period**, is particularly instructive:

⁴¹ Docket, p. 28, Decision.

⁴² G.R. No. 204117, July 1, 2015 [Per J. Mendoza, Second Division].



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Time and again, it has been held that the perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case. At the risk of being repetitious, the Court declares that the right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law. (Citation omitted)

In fine, the Court finds that the RTC did not err in dismissing petitioner's *Complaint* insofar as it constituted an appeal from the City Treasurer's inaction on petitioner's protest of the LBT assessment, as the *Complaint* was filed beyond the prescribed period for appeal.

The RTC erred in dismissing the Complaint with respect to petitioner's judicial claim for refund under Section 196 of the LGC.

The foregoing conclusion, however, does not dispose of petitioner's separate claim for refund under Section 196 of the LGC.

Section 196 of the LGC governs claims for refund or tax credits of any tax, fee, or charge erroneously or illegally collected. It reads:

Section 196. *Claim for Refund or Tax Credit.* - No case or proceeding shall be maintained in any court for the recovery of any tax, fee, or charge erroneously or illegally collected until a written claim for refund or credit has been filed with the local treasurer. No case or proceeding shall be entertained in any court after the expiration of two (2) years from the date of the payment of such tax, fee, or charge, or from the date the taxpayer is entitled to a refund or credit.

Unlike Section 195, Section 196 of the LGC does not expressly prescribe a specific period within which the local treasurer must act on an administrative claim for refund or tax credit. Under Section 196, a taxpayer must first file a written claim for refund or credit with the local treasurer



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before instituting a judicial action. In all cases, however, the judicial action must be filed **within two (2) years from the date of payment of the tax, fee, or charge, or from the date the taxpayer becomes entitled to a refund or credit.** Thus, a taxpayer is not required to wait for the local treasurer's decision lest the judicial claim be barred by prescription.⁴³

In the case at bar, through the Billing Statement dated January 16, 2023, respondent City Treasurer assessed and billed petitioner **₱599,197.00** in permit fees and business taxes in connection with its application for the renewal of its business license for 2023. Petitioner paid the assessed amount on **January 19, 2023**. Thus, petitioner had until **January 19, 2025** to institute a judicial refund claim.

Clearly, petitioner's refund claim filed before respondent City Treasurer on **February 13, 2024**, and its judicial claim filed with the RTC on **May 14, 2024**, were well within the two-year prescriptive period under Section 196. Hence, insofar as petitioner's claim for refund is concerned, the *Complaint* was **timely filed**.

Viewed in this light, the Court finds that the RTC erred in dismissing petitioner's judicial claim for refund under Section 196 of the LGC.

Petitioner is entitled to a refund.

In *Municipality of San Mateo, Isabela v. Smart Communications, Inc.*,⁴⁴ the Supreme Court emphasized that "the courts accord the presumption of constitutionality to legislative enactments including municipal ordinances. This presumption may be set aside only **when invalidity** or unreasonableness **appears on the face of the ordinance**, or is established by proper evidence." Thus, for an ordinance to be valid, it must not only be enacted within the powers delegated to the LGU and in accordance with the procedure prescribed by law, but must likewise satisfy the substantive requirements that it: (1) does not contravene the Constitution or any statute; (2) is not unfair or

⁴³ *City of Manila v. Cosmos Bottling Corporation*, G.R. No. 196681, June 27, 2018 [Per J. Martires, Third Division].

⁴⁴ G.R. No. 219506, June 23, 2021 [Per J. Zalameda, First Division].

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oppressive; (3) is not partial or discriminatory; (4) does not prohibit, but merely regulates trade; (5) is general and consistent with public policy; and (6) is not be unreasonable.⁴⁵

Accordingly, while Taguig City Ordinance No. 47, Series of 2006 enjoys the presumption of validity, petitioner is not precluded from challenging the validity of its application on the ground that it exceeds the taxing authority granted to LGUs under the LGC.

The Court notes that petitioner's status as a holding company is undisputed. Likewise, there is no dispute that the local business tax assessed against petitioner was imposed solely on its dividend income pursuant to Section 5 of Taguig City Ordinance No. 47, Series of 2006. Thus, the controversy presents a pure question of law: **whether the City of Taguig may validly impose local business tax on petitioner's dividend income as a holding company.**

In *National Food Authority v. City Government of Tagum*,⁴⁶ the Supreme Court explained that a question of law exists when the doubt concerns the applicable law on a given set of facts, while a question of fact exists when the doubt concerns the truth or falsity of alleged facts. Where the resolution of an issue may be made without examining or weighing the evidence on record, the issue raised is one of law, *viz.*:

A question of law arises when there is doubt as to what the law is on a certain state of facts, while there is a question of fact when the doubt arises as to the truth or falsity of the alleged facts. It must not involve an examination of the probative value of the evidence presented by the litigants or any of them. **The resolution of the issue must rest solely on what the law provides on the given set of circumstances.** Once it is clear that the issue invites a review of the evidence presented, the question posed is one of fact. Thus, the test of whether a question is one of law or, of fact is not the appellation given to such question by the party raising the same; rather, it is **whether the appellate court can determine the issue raised without reviewing or evaluating the evidence, in**

⁴⁵ *Id.*, citing *City of Batangas v. Philippine Shell Petroleum Corp.*, G.R. No. 195003, 07 June 2017 [Per J. Caguioa, First Division].

⁴⁶ G.R. No. 261472, May 21, 2024 [Per J. Lazaro-Javier, *En Banc*].

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which case, it is a question of law; otherwise, it is a question of fact. (Emphasis supplied; citation omitted)

As the material facts are not controverted, the Court's resolution of the case rests solely on the interpretation and application of the pertinent provisions of the LGC and relevant jurisprudence. Consequently, the reception of further evidence is unnecessary, and the Court may proceed to determine the merits of petitioner's refund claim.

Taguig City Ordinance No. 47, Series of 2006,⁴⁷ entitled "*An Ordinance Adopting a Fixed Local Government Tax Rate on Holding Companies*," provides:

Section 4. Definition of terms. – When used in this Ordinance

- (a) "Holding Company" is a corporation, partnership or juridical entity that limits its business to the ownership of stocks and interests in other companies as passive investments and derives dividend income therefrom. A holding company is which is organized specifically to hold the stocks and interests in other companies as passive investments and derives dividend income therefrom, but excludes holding companies which are owners or operators of banks and other financial institutions such as banks, offshore banks, non-bank financial intermediaries, investment houses, pawnshops, money shops, insurance companies, stock markets, stockbrokers and dealers in securities and foreign exchange including pre-need companies.
- (b) "Shares of Stock" represents the equity ownership or equity interest by a shareholder or partner or investor in a corporation or partnership or any other juridical entity or association;
- (c) "Dividend Income" is distribution of earnings to shareholders or partners or investors that may be in the form of cash, stock or property.

Section 5. IMPOSITION OF BUSINESS TAX ON DIVIDEND INCOME – There is hereby imposed a rate of 5% of 1% on the dividend income received by Holding Companies as define above from their investments in shares of stock or interest in other companies. Nonetheless, said amount of dividend income derived by a holding company as a result of a declaration of dividends

⁴⁷ Division Docket, pp. 511-5114, Annex 3, An Ordinance adopting a Fixed Local Government Tax Rate on Holding Companies.

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shall be taxed only once, and subsequent declaration of the same dividend income to its parent holding company or parent holding companies also within the jurisdiction of City of Taguig shall not be further taxes accordingly.

Section 6. IMPOSITION OF BUSINESS TAX ON OTHER ACTIVITIES – There is hereby imposed a business tax on the gross sales/receipts of holding companies as defined above on tis other activities at the same taxable rate imposed on such other activities as enumerated in the Taguig Revenue Code, except dividend income.⁴⁸

Pursuant to Section 5 of Taguig City Ordinance No. 47, respondents assessed, billed, and collected local business tax from petitioner, a holding company, on its dividend income in the amount of **₱502,000.00** in connection with the renewal of its business license for 2023.

While the power to tax is inherent in the State, it is not the case for LGUs. The mandate to impose taxes granted to LGUs is categorical and long established in the Constitution; however, it is not all-encompassing, as it is subject to limitations.⁴⁹

LGUs, including respondent City of Taguig, are authorized to impose local business taxes on the privilege of conducting business within their territorial jurisdictions. The term "doing business" contemplates some "trade or commercial activity regularly engaged in as a means of livelihood or with a view to profit." ⁵⁰

A city, such as respondent City of Taguig, may impose taxes levied by a province or a municipality.⁵¹ Section 143 of the LGC lists business entities made liable to LBT by virtue of their being regularly engaged in their business as such within the city's locality: ⁵²

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⁴⁸ *Id.* at 512.

⁴⁹ *National Food Authority v. City Government of Tagum*, G.R. No. 261472, May 21, 2024 [Per J. Lazaro Javier, *En Banc*].

⁵⁰ *City of Davao v. ARC Investors, Inc.*, G.R. NO. 249668, July 13, 2022 {per J. Inting, Third Division}.

⁵¹ **Section 151. Scope of Taxing Powers.** - Except as otherwise provided in this Code, **the city, may levy the taxes, fees, and charges which the province or municipality may impose:** Provided, however, That the taxes, fees and charges levied and collected by highly urbanized and independent component cities shall accrue to them and distributed in accordance with the provisions of this Code.

The rates of taxes that the city may levy may exceed the maximum rates allowed for the province or municipality by not more than fifty percent (50%) except the rates of professional and amusement taxes.

⁵² *The City Treasurer of Makati City v. Michigan Holdings, Inc.*, G.R. No. 224322, March 24, 2021.

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SECTION 143. *Tax on Business.* — The municipality may impose taxes on the following businesses:

. . . .

(h) **On any business, not otherwise specified in the preceding paragraphs, which the sanggunian concerned may deem proper to tax:** *Provided*, That on any business subject to the excise, value-added or percentage tax under the National Internal Revenue Code, as amended, the rate of tax shall not exceed two percent (2%) of gross sales or receipts of the preceding calendar year.

The sanggunian concerned may prescribe a schedule of graduated tax rates but in no case to exceed the rates prescribed herein. (Emphasis supplied)

However, a city's authority to impose local business taxes does not extend to the taxation of the dividend income of holding companies, except where expressly authorized by law.

Section 133 of the LGC pertinently states:

SECTION 133. *Common Limitations on the Taxing Powers of Local Government Units.* — Unless otherwise provided herein, the exercise of the taxing powers of provinces, cities, municipalities, and barangays **shall not extend to the levy of the following:**

(a) Income tax, except when levied on banks and other financial institutions[.] (Emphasis supplied)

Since petitioner is admittedly a holding company and not a bank or other financial institution, respondent City of Taguig is prohibited under Section 133(a) of the LGC from imposing a tax on petitioner's dividend income.

In *City Treasurer of Makati v. Michigan Holdings, Inc.*,⁵³ the Supreme Court clarified that the imposition of LBT on the dividend income of a holding company effectively imposes not a tax on the privilege to do business within the LGU's territorial jurisdiction, but a tax on the income itself, which Section 133 (a) of the LGC explicitly prohibits:

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⁵³ *The City Treasurer of Makati City v. Michigan Holdings, Inc.*, G.R. No., 224233, March 24, 2021 [Notice, First Division].

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The provisions of the LGC are clear as to the scope and limitations of a city or municipality's authority to impose tax on **dividend income** and interest earned from money market placements.

Section 133 (a) of the LGC explicitly prohibits cities and municipalities from imposing income taxes, except when levied on banks and other financial institutions. This is because dividends and interest income form part of the gross receipts of banks and other financial institutions derived from the conduct of their principal trade or business.

Verily, Section 143 (f) of the LGC provides:

SECTION 143. *Tax on Business.* — The municipality may impose taxes on the following businesses:

...
(f) **On banks and other financial institutions**, at a rate not exceeding fifty percent (50%) of one percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions and discounts from lending activities, income from financial leasing, **dividends**, rentals on property and profit from exchange or sale of property, insurance premium.

Banks and other financial institutions referred to in the afore-quoted provision include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers and dealers in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder." In turn, the National Internal Revenue Code of 1997 and relevant rules define non-bank financial intermediaries as persons or entities authorized by the Bangko Sentral ng Pilipinas (BSP) to perform quasi-banking functions. These include "persons or entities whose principal functions include the lending, investing or placement of funds or evidences of indebtedness or equity deposited with them, acquired by them or otherwise coursed through them, either for their own account or for the account of others."

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Based on the foregoing, **cities and municipalities are authorized by the law to impose LBT on dividends and interest income only when they pertain to the gross receipts of banks and other financial institutions. In this case, however, the parties admit that respondent is a holding company.** Further, there is no showing that respondent is authorized by the BSP to perform quasi-banking activities or that respondent is actually engaged in the above-enumerated activities in a regular and recurring basis. **In other words, based on the submissions of the parties, respondent cannot be considered a non-bank financial intermediary whose dividends and interest income are subject to LBT under Section 143 (f) of the LGC. As such, petitioner cannot assess and collect from respondent LBT on its dividends. By doing so, petitioner is effectively imposing on respondent not a tax on the privilege to do business within its territorial jurisdiction, but a tax on the income itself, which Section 133 (a) of the LGC explicitly prohibits.** (Emphasis supplied, citations omitted)

Clearly, the assessment and collection of LBT on petitioner's dividend income exceeded the taxing powers delegated to respondent City of Taguig under the LGC. Being contrary to Section 133(a) of the LGC, the assessment was *ultra vires* and void. Accordingly, the amount collected thereunder was erroneously collected and must be refunded to petitioner pursuant to Section 196 of the LGC.

WHEREFORE, premises considered, the *Petition for Review [Pursuant to RA 1125 as Amended and Rule 42 of the Rules of Court]* filed by petitioner New Moon Holdings (Philippines) Inc. is **PARTIALLY GRANTED**.

The Orders dated June 27, 2024 and August 22, 2024 of the Regional Trial Court, Branch 267, Taguig City, in Civil Case No. 1015 are **AFFIRMED** insofar as they dismissed petitioner's appeal from the City Treasurer's inaction on its protest under Section 195 of the Local Government Code of 1991.

However, said Orders are **REVERSED and SET ASIDE** insofar as they dismissed petitioner's judicial claim for refund under Section 196 of the Local Government Code of 1991.

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Accordingly, respondents City of Taguig and Atty. J. Voltaire L. Enriquez, in his capacity as City Treasurer of Taguig City, are hereby **ORDERED** to **REFUND**, or in the alternative, **ISSUE A TAX CREDIT CERTIFICATE** in favor of petitioner New Moon Holdings (Philippines), Inc. in the amount of Five Hundred Two Thousand Pesos (P502,000.00), representing the local business tax erroneously collected on petitioner's dividend income for the 1st to 4th quarters of 2023.

SO ORDERED.

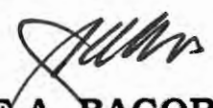

LANEE S. CUI-DAVID
Associate Justice

I CONCUR:


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice
Acting Chairperson

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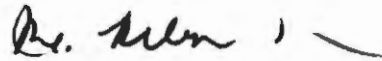
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CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution and the Special First Division Acting Chairperson's Attestation, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.



MA. BELEN M. RINGPIS-LIBAN

Presiding Justice

