REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

Special First Division

THE TREASURER OF THE CITY OF MANILA, Petitioner,	**CTA AC NO. 198**
	Members:
- **versus** -	**DEL ROSARIO**, *P.J., Chairperson,* **UY**, *and* **MINDARO-GRULLA**, *JJ.*
SWEDISH MATCH PHILIPPINES, INC., Respondent.	Promulgated: MAR 11 2019 10:35am

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RESOLUTION

DEL ROSARIO, P.J.:

This resolves respondent's "**Motion for Reconsideration (Re: 11 October 2018 Decision)**" filed on November 8, 2018 with petitioner's "**Opposition [To Respondent's Motion for Reconsideration]**" posted on December 14, 2018.

In the said Motion for Reconsideration, respondent prays that the Court: (i) reverse the Decision dated October 11, 2018; (ii) deny the Petition for Review dated March 5, 2018; and, (iii) affirm the Decision dated June 15, 2017 and Order dated January 15, 2017 of the Regional Trial Court (RTC) of Manila. The dispositive portion of the assailed Decision reads:

> "**WHEREFORE**, premises considered, the Petition for Review filed by the Treasurer of the City of Manila is hereby **GRANTED**. The Decision dated June 15, 2017 and the Order dated January 15, 2018 by the Regional Trial Court of Manila, Branch 55 and all proceedings therein are hereby **DECLARED NULL AND VOID**. Respondent's Petition for Refund filed with the Regional Trial Court of Manila, Branch 55, in Civil Case No. 09-120696, entitled *Swedish Match Philippines, Inc. vs. The Treasurer of the City of Manila*, is **DISMISSED** for lack of jurisdiction.

SO ORDERED."

In support thereof, respondent posits that the elements of *res judicata* are present in this case considering that (i) there is a 2008 Decision of the Supreme Court in G.R. No. 175577; (ii) the said Supreme Court case is already final; (iii) the judgment in the Supreme Court case was rendered on the merits; and, (iv) the parties in that Supreme Court case are identical to this case.

Respondent also contends that the Court erred when it ruled that the RTC of Manila did not have jurisdiction over the case. Respondent elaborates that the collection of a sum of money is merely incidental to its main cause of action for specific performance to compel the City Treasurer to honor the 2008 Supreme Court Decision, which is an action incapable of pecuniary estimation under the exclusive jurisdiction of the RTC.

Petitioner, on the other hand, counter-argues that what respondent actually filed was a claim for refund based on Section 196 of the Local Government Code, which is essentially an action for sum of money.

Petitioner also retorts that the assailed Decision rendered by the RTC awarded respondent the amount of ₱264,261.84 which is below the RTC's jurisdictional amount under *Batasang Pambansa blg. 129.*

After a thorough evaluation of the parties' respective positions, the Court finds respondent's proposition patently without merit.

The Court finds that respondent's arguments raised in its Motion are mere reiteration or amplification of the arguments presented in its "Comment/Opposition (Re: Petition for Review dated 5 March 2018)"[1] filed on April 24, 2018 and "Memorandum"[2] filed on June 22, 2018, all of which were duly considered in the assailed Decision. The Court has made an extensive discussion on this matter in pages 8 to 14 of the assailed Decision.

All told, the Court finds no justifiable reason to disturb the conclusions in the assailed Decision.

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[1] *Rollo*, pp. 29-37.
[2] *Rollo*, pp. 50-61.

WHEREFORE, premises considered, respondent's "**Motion for Reconsideration (Re: 11 October 2018 Decision)** filed on November 8, 2018 is hereby **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

WE CONCUR:

ERLINDA P. UY
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice