

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PLDT, Inc.

Petitioner,

CTA EB No. 1237
(CTA AC No. 103)

Present:

-versus-

CITY OF TUGUEGARAO,
Buenaventura F. Lagundi,
in his capacity as City
Treasurer of the City of
Tuguegarao, and
Florentina S. Balisi, in her
capacity as Asst. City
Treasurer of the City of
Tuguegarao,

Respondents.

DEL ROSARIO, PJ;
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA, and
RINGPIS-LIBAN, JJ.

Promulgated:

NOV 15 2016 11:02 a.m.

X-----X

RESOLUTION

FABON-VICTORINO, J.:

For resolution is the Motion for Reconsideration¹ filed by petitioner PLDT, Inc. on July 12, 2016, impugning the Decision of June 17, 2016, the dispositive portion of which reads:

WHEREFORE, the Petition for Review filed by petitioner Philippine Long Distance Telephone Company, Inc. on November 3, 2014, is hereby **DISMISSED**, without prejudice. The assailed Decision of July 11, 2014 and the Resolution of September 30, 2014, are hereby **AFFIRMED**.

¹ *En Banc* Docket, pp. 822-829.

SO ORDERED.

In its motion, petitioner raises the following issues for determination, thus:

- A. The Court erred in affirming the assailed Decision of the CTA Second Division dated July 11, 2014 and subsequent Resolution dated September 30, 2014 where it ruled that the case filed by PLDT before the Regional Trial Court ("RTC") of Makati City is essentially a principal action for injunction;
- B. The Court erred in affirming the dismissal of the CTA Second Division of the decision of the RTC of Makati City of Civil Case No. 11-635 for lack of jurisdiction after considering that the action is for injunction which is outside the territorial jurisdiction of RTC Makati City.

In its Opposition (to the Motion for Reconsideration) posted on August 31, 2016, respondents City of Tuguegarao, City Treasurer of the City of Tuguegarao Buenaventura F. Lagundi, and Assistant City Treasurer of the City of Tuguegarao Florentina S. Balisi, pray for the outright denial of the Motion for Reconsideration and argue that:

1. The Court *En Banc* correctly ruled in affirming the Decision and Resolution of the Court in Division, which affirmed the Resolution of RTC Makati City in Civil Case No. 11-635 filed by petitioner, which is essentially a principal action for injunction;
2. The Court *En Banc* was correct when it ruled that the present case should be brought and taken cognizance by the



RTC whose territorial jurisdiction encompasses the place where the facts thereof have originated and which has jurisdiction over the parties sought to be enjoined, which is the RTC of Tuguegarao City.

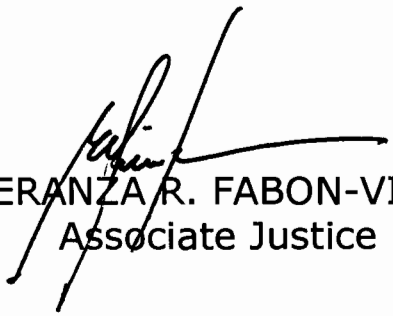
3. The suit should have been instituted before the Court of competent jurisdiction which has the power to take cognizance of the tax protest of petitioner, i.e. RTC of Tuguegarao City, the RTC that has jurisdiction over respondent City Treasurer and Asst. City Treasurer of Tuguegarao City.

The instant Motion should be denied.

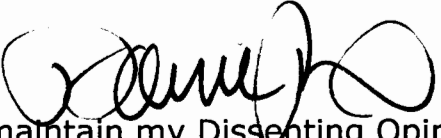
Indeed, the arguments raised by petitioner were all squarely discussed and passed upon, first by the Court in Division and subsequently on appeal, by the Court *En Banc*. Petitioner failed to advance any new or substantial reason to justify a departure from the previous conclusion and findings of the Court.

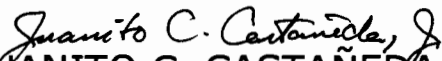
WHEREFORE, there being no new matters and issues raised that will merit a reconsideration, let alone modification of the assailed Decision of June 17, 2016, petitioner's Motion for Reconsideration filed on July 12, 2016, is hereby **DENIED**, for lack of merit.

SO ORDERED.


ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:


(I maintain my Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

(I respectfully maintain my DO)
LOVELL R. BAUTISTA
Associate Justice


CAESAR A. CASANOVA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice