Republic of the Philippines
COURT OF TAX APPEALS
MANILA

NATIONAL SHIPYARDS & STEEL CORPORATION (NASSCO),
Petitioner,

- versus -

C.T.A. CASE NO. 952

THE BOARD OF ASSESSMENT APPEALS FOR THE PROVINCE OF BATAAN,
Respondent.

x - - - - - - - - - - - - - x

RESOLUTION

The Provincial Assessor of Bataan assessed for purposes of real property taxation certain properties of petitioner. Not satisfied with the assessment, petitioner appealed to the Provincial Board of Assessment Appeals of said province, respondent herein. Respondent dismissed the appeal on the ground that it was filed out of time. Petitioner appealed to this Court from the decision of respondent raising not only the question in regard to the correctness of the decision of respondent dismissing the appeal but also the correctness of the assessment made by the Provincial Assessor. Respondent moved to dismiss the appeal for lack of jurisdiction on the ground that petitioner failed to appeal from the decision of the Provincial Assessor within the statutory period.

In our resolution of February 20, 1961, it was held that petitioner filed its appeal from the decision of the Provincial Assessor to respondent Board of Assessment Appeals within the statutory period, hence, the latter was ordered to file its answer. Subsequently, petitioner filed a motion to declare respondent in default. During the hearing on said motion, respondent moved to have the case remanded to respondent for further proceeding inasmuch as no decision on the merits has as yet been rendered by it.

There is merit in the motion of respondent. Section 7(3) of Republic Act No. 1125 provides that this Court shall exercise exclusive appellate jurisdiction to review by appeal decisions of provincial or city boards of assessment appeals in cases involving the assessment and taxation of real property or other matters arising under the Assessment Law, including rules and regulations relative thereto. The only question which was decided by respondent was whether or not petitioner filed its appeal from the decision of the Provincial Assessor within the sixty-day period provided in Section 17 of the Assessment Law. Therefore, that is the only issue which may be passed upon and resolved by this Court.

It has been held that, under the principles of Administrative Law in force in this jurisdiction, decisions of administrative officers shall not be disturbed by the courts, except when the former have acted without or in excess of their jurisdiction, or with grave abuse of discretion. They cannot be considered to have committed an abuse of discretion upon a question that had not been decided by them. (Com.

140

of Customs v. Valencia, G. R. No. L-7470, Oct. 31, 1956.) Applying this rule to the case at bar, we cannot "review on appeal" the question in regard to the correctness of the assessment of the properties of petitioner, the same not having been passed upon by respondent. Decisions of provincial assessors are not reviewable by this Court.)

Having reached the conclusion that petitioner's appeal from the decision of the Provincial Assessor of Bataan was timely filed with respondent, let the records of the case be remanded to the latter for further proceeding. Without pronouncement as to costs.

SO ORDERED.

Manila, October 23, 1961.

ROMAN M. UMALI
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge

191