REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

The CITY OF TAGUIG and ATTY. MARIANITO D. MIRANDA in his official capacity as the City Treasurer of the City of Taguig, *Petitioners,*	**CTA AC NO. 313**
	Members:
-versus-	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
UNION CEMENT HOLDINGS CORPORATION, *Respondent.*	Promulgated: DEC 16 2025 3:06 pm

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RESOLUTION

MANAHAN, *J.*:

This resolves petitioners' **Motion for Reconsideration (of the Decision dated 29 July 2025)**[1] posted on August 29, 2025, praying for the reversal and setting aside of the Court's Decision dated July 29, 2025 (Assailed Decision).[2]

Petitioners argue that the City of Taguig has adopted in their Local Tax Ordinance, particularly in its Ordinance No. 24 Series of 1993[3] and Ordinance No. 85 Series of 2005,[4] the "best available evidence" rule which can be "equated" to Presumptive Income Level Assessment Approach (PILAA).

On the other hand, respondent in its **Opposition (To: the Motion for Reconsideration dated August 29, 2025)**[5] filed on September 23, 2025, counter argues that this Court correctly ruled that petitioners cannot invoke or rely upon the PILAA for

[1] Docket, CTA AC No. 313, pp. 288-299.
[2] *Id.*, pp. 274-286.
[3] Taguig Revenue Code.
[4] An Ordinance Amending Certain Provisions of Municipal Ordinance No. 24 Series of 1993 otherwise known as "The Revenue Code of Taguig" and Adopting the New Rates prescribed under this Ordinance.
[5] Docket, pp. 353-374.

the purpose of determining its gross sales or receipts for the year 2010.

Further, respondent asserts that it presented ample evidence to explain the reduction in its gross sales or receipts from the year 2009 to 2010 which was never controverted by petitioners.

This Court shall determine first whether the instant Motion was filed on time.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that:

> SECTION 1. *Who may and when to file motion.*- **Any aggrieved party may seek a reconsideration** or new trial **of any decision**, resolution, or order **of the Court**. He shall file a motion for reconsideration or new trial **within fifteen days from the date he received notice of the decision**, resolution or order of the Court in question. *(Emphasis supplied)*

The records of the instant case reveal that petitioners received the copy of the Assailed Decision on August 14, 2025.[6] In accordance with the abovementioned provision of the RRCTA, respondent has fifteen (15) days from receipt of notice of said decision from August 14, 2025 or until August 29, 2025 within which to file his motion for reconsideration. Thus, the filing of the instant motion on August 29, 2025 was on time.

Ruling now on the substance of the motion, the Court sees no merit therein.

As notably emphasized in the disquisitions of the Assailed Decision, without being repetitive, we quote:

> First, aside from the word "best available evidence" being mentioned in Section 82(d) of Taguig City's Revenue Code, petitioners failed to adduce or present any evidence that PILAA was adopted in the local tax ordinance of Taguig City nor has it conducted public hearings and publications.
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> xxx xxx xxx
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> There was no evidence that respondent was properly apprised of the standard used by petitioners in applying the

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[6] Docket, Notice of Decision, p. 273.

> alleged PILAA to which the former should have agreed. Such was very evident when the assessment of LBT for the year 2011 was based on respondent's gross sales or receipts in the year 2009 instead of the taxable year 2010 as provided under Section 143 of R.A. No. 7160 that the assessment should be based on "gross sales or receipts of the preceding calendar year."
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> xxx xxx xxx
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> In the instant case, petitioners failed to comply with the abovementioned procedures. Instead, they imposed arbitrarily an assessment not based on respondent's declared gross sales or receipts for the immediately preceding calendar year but on respondent's 2009 presumptive income level. Hence, it is an invalid assessment.

Petitioners must be reminded in adopting specific method or system in assessment, there must be a categorical declaration in a particular Ordinance and not mere presumption in the letter of such ordinance.

Further, the issues raised in the instant motion were already exhaustively discussed in the Assailed Decision, hence, petitioners cannot burden the Court to repeat such disquisitions as ruled in the case of *Social Justice Society (SJS), et al. v. Alfredo S. Lim, in his capacity as Mayor of the City of Manila*,[7] which held:

> The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the *ponencia* in accordance with the outline of the instant motion.
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> As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:
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>> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced

[7] G.R. Nos. 187836 and 187916, March 10, 2015.

> by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

There being no new and substantial arguments propounded by petitioners in their motion, the Court finds no compelling reason to reverse the Assailed Decision.

WHEREFORE, petitioners' *Motion for Reconsideration (of the Decision dated 29 July 2025)* is hereby **DENIED** for lack of merit.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

Marian Ivy F Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice