REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION
****

NATIONAL FOOD AUTHORITY, Represented by the Director of its Legal Affairs Department, Ma. Theresa S. Villafuerte,
Petitioner,

- versus -

CITY GOVERNMENT OF TAGUM, CITY ASSESSOR AND CITY TREASURER OF TAGUM, PROVINCE OF DAVAO DEL NORTE,
Respondents.

CTA AC NO. 180
(RTC SP Case No. 527)

Members:

CASTAÑEDA, JR., *Chairperson,*
CASANOVA, *and*
MANAHAN, ***JJ.***

Promulgated:
AUG 2 3 2018

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3:01 p.m.

RESOLUTION

CASANOVA, *J.*:

Before this Court is petitioner's **Motion for Reconsideration (Of the Decision dated 29 May 2018)**, filed on June 18, 2018, with respondents' **Comment on Petitioner-Appellants-NFA Motion for Reconsideration (On the Decision of this honorable Court of Tax Appeal dated May 29, 2018)** filed, through registered mail, on July 24, 2018.

On May 29, 2018, this Court promulgated a Decision holding that petitioner, as a Government Owned or Controlled Corporation (GOCC), is liable for respondents' imposition of real property tax. The dispositive portion of the Decision reads as follows, *viz.*:

> "Accordingly, finding no reversible error, this Court finds no cogent reason or justification to disturb the conclusions

reached in the assailed Resolution dated November 15, 2016 and Order dated December 8, 2016 rendered by the RTC-Branch 31 of Tagum City, Davao del Norte.

WHEREFORE, premises considered, the Petition for Review is **DENIED** for lack of merit.

SO ORDERED."

In its Motion, petitioner claims that respondent's reliance on the opinion of the Bureau of Local Government Finance (BLGF) is erroneous since such is just a mere opinion. Petitioner also insists that the National Food Authority (NFA) is not a GOCC since it is not a stock corporation, it has no shareholder or member, and its paid-in capital is wholly owned by the National Government. More so, petitioner asserts that the mere fact that it is operating at a loss since almost its creation shows that it is not economically viable, a test which is required for all GOCCs. Thus, petitioner reiterates that it is, instead, a government instrumentality exercising corporate powers. Nonetheless, petitioner also points out that respondents are already barred by the Statute of Limitations in collecting real property tax as discussed in the Decision's Dissenting Opinion.

On the other hand, in their Comment, respondents argue that petitioner is a GOCC. They assert that, although petitioner has some governmental functions, it does not necessarily follow that it is a government instrumentality. Also, respondents claim that the issue of prescription is raised for the first time by petitioner on appeal.

After due consideration of the arguments presented by the parties, this Court finds no merit in the instant Motion for Reconsideration. Notably, the arguments proffered in the instant Motion are mere rehash of the arguments already raised and thoroughly resolved by this Court in the assailed Decision. To discuss them anew would only be mere superfluity.

Anent petitioner's attempt to convince this Court that the real property assessments had already prescribed, this Court is not swayed.

In the case of *Evangeline D. Imani vs. Metropolitan Bank and Trust Company*[1], the Supreme Court had the occasion to rule that "it is well settled that issues raised for the first time on appeal and not raised in the proceedings in the lower court are barred by estoppel. Points of law, theories, issues, and arguments not brought to the attention of the trial court ought not to be considered by a reviewing court, as these cannot be raised for the first time on appeal. To consider the alleged facts and arguments raised belatedly would amount to trampling on the basic principles of fair play, justice, and due process."

WHEREFORE, premises considered, the Motion for Reconsideration (Of the Decision dated 29 May 2018) is **DENIED** for lack of merit.

SO ORDERED.

CAESAR A. CASANOVA
Associate Justice

We Concur:

JUANITO C. CASTAÑEDA, JR.
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

[1] G.R. No. 187023. November 17, 2010.