

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY
FIRST DIVISION**

SIKA PHILIPPINES, INC.,

Petitioner,

- versus -

**CITY TREASURER OF LAS PIÑAS,
REGIONAL TRIAL COURT BRANCH
275, NATIONAL CAPITAL JUDICIAL
REGION, LAS PIÑAS CITY,**

Respondents.

C.T.A. AC NO. 1

Members:

ACOSTA, Chairman

BAUTISTA, and

CASANOVA, JJ.:

Promulgated:

SEP 02 2005



X ----- X

RESOLUTION

Confirming the order of this court on June 21, 2005, this case is ordered **REMANDED** to the Regional Trial Court Branch No. 275, National Capital Judicial Region, Las Piñas City for further proceedings pursuant to the Resolution of this court promulgated on May 11, 2005, considering the letter of petitioner dated July 16, 2003 as a timely protest with the local treasurer and thus petitioner is not proscribed from elevating its case with this Court pursuant to R.A. 9282.

ACCORDINGLY, the respondent City Treasurer of Las Piñas may file his Answer in accordance with the Rules of Court in the Regional Trial Court Branch No. 275, National Capital Judicial Region, Las Piñas City.

SO ORDERED.

(On leave)

ERNESTO D. ACOSTA

Presiding Justice



LOVELL R. BAUTISTA
Associate Justice



CAESAR A. CASANOVA
Associate Justice