

Republic of the Philippines  
**COURT OF TAX APPEALS**  
Quezon City

**EN BANC**

**LIGHT RAIL TRANSIT CTA EB NO. 1874**  
**AUTHORITY,** (CTA Case No. 8746)

Petitioner,

Present:

DEL ROSARIO, P.J.,

CASTAÑEDA, JR.,

UY,

FABON-VICTORINO,

MINDARO-GRULLA,

RINGPIS-LIBAN,

MANAHAN,

BACORRO-VILLENA, and

MODESTO-SAN PEDRO, JJ

-versus-

**BUREAU OF INTERNAL**  
**REVENUE, Represented**  
**by the Commissioner of**  
**Internal Revenue,**

Respondent.

Promulgated:

**DEC 04 2019**

X-----X  
*4:15 p.m.*

**RESOLUTION**

**MINDARO-GRULLA, J.:**

This resolves the petitioner's "Motion for Reconsideration" assailing the Court *En Banc*'s October 11, 2019 Decision, the dispositive portion of which states:

*"WHEREFORE, premises considered, the Petition for Review docketed as **CTA EB No. 1874** is **DENIED**, for lack of merit. Accordingly, the Petition for Review before the Third Division of this Court entitled "Light Rail Transit Authority vs. Commissioner of Internal Revenue" and docketed as **CTA Case No. 8746** is **DISMISED** for lack of jurisdiction. No pronouncement as to costs.*

*Let a copy of this Decision be furnished to the Secretary of Justice.*

**SO ORDERED."**

In assailing this Court's Decision, petitioner reiterates its previous argument that the Court in Division has jurisdiction over the case.

We resolve to deny petitioner's "Motion for Reconsideration".

Unless and until modified by the Supreme Court En Banc, the interpretation of PD No. 242 in the case of *Power Sector Assets and Liabilities Management Corporation vs. Commissioner of Internal Revenue*<sup>1</sup> (PSALM Case) should be applied in determining the proper forum with jurisdiction to resolve disputes, claims and controversies solely between or among the departments, bureaus, offices, agencies and instrumentalities of the National Government.

In the instant case, petitioner Light Rail Transit Authority is a wholly owned government corporation created on July 12, 1980 under Executive Order (EO) No. 603<sup>2</sup>, as amended by EO No. 830<sup>3</sup> dated September 1982, and EO No. 210<sup>4</sup> dated July 7, 1987, while respondent CIR represents the Bureau of Internal Revenue, another government agency. Clearly, this is a dispute solely between two government entities, and as such, following the ruling in the *PSALM Case*, this Court's Division has no jurisdiction.

After a careful examination of petitioner's motion for reconsideration, the Court finds that the argument raised in said motion had already been sufficiently passed upon and fully discussed by this Court *En Banc's* Decision dated October 11, 2019.

In sum, We find that no substantial argument was raised to merit reconsideration of our Decision promulgated on October 11, 2019.

**WHEREFORE**, the "Motion for Reconsideration Re: Decision" is **DENIED** for lack of merit.

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<sup>1</sup> G.R. No. 198146, August 8, 2017.

<sup>2</sup> CREATING A LIGHT RAIL TRANSIT AUTHORITY, VESTING THE SAME WITH AUTHORITY TO CONSTRUCT AND OPERATE THE LIGHT RAIL TRANSIT (LRT) PROJECT AND PROVIDING FUNDS THEREFOR.

<sup>3</sup> INCREASING THE CAPITALIZATION OF THE LIGHT RAIL TRANSIT AUTHORITY FROM FIVE HUNDRED MILLION PESOS TO THREE BILLION PESOS.

<sup>4</sup> AMENDING EXECUTIVE ORDER NO. 603, ENTITLED "CREATING A LIGHT RAIL TRANSIT AUTHORITY, VESTING THE SAME WITH AUTHORITY TO CONSTRUCT AND OPERATE THE LIGHT RAIL TRANSIT (LRT) PROJECT AND PROVIDING FUNDS THEREFOR.

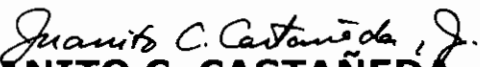
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**SO ORDERED.**

  
**CIELITO N. MINDARO-GRULLA**  
Associate Justice

WE CONCUR:

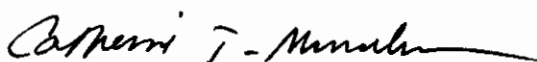
  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

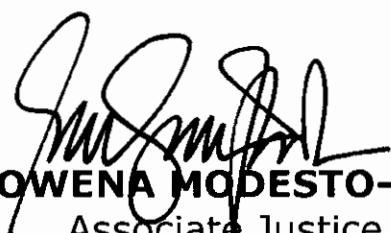
  
**ERLINDA P. UY**  
Associate Justice

  
**ESPERANZA R. FABON-VICTORINO**  
Associate Justice

  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice

  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

  
**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice