

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

CITY OF QUEZON, represented
by its Mayor, HERBERT M.
BAUTISTA and RUBY ROSA G.
GUEVARRA, in her capacity as
OIC-City Treasurer's Office,

Petitioners,

- versus -

NATIONAL TRANSMISSION
CORPORATION,

Respondent.

CTA EB No. 1657
(CTA AC No. 165)

Present:

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN, and
MANAHAN, JJ.

Promulgated:

APR 05 2019

X ----- X

RESOLUTION

UY, J.:

For resolution is petitioners' "**MOTION FOR RECONSIDERATION (En Banc Decision dated January 4, 2019)**"¹ filed on February 1, 2019, with respondent's "**COMMENT/OPPOSITION (To the Petitioners' Motion for Reconsideration)**"² filed on March 7, 2019. In the said Motion, petitioners pray for the reconsideration of the Court's Decision dated January 4, 2019, the dispositive portion of which reads:

"WHEREFORE, in light of the foregoing considerations, the instant *Petition for Review* is **DENIED** for lack of merit. The Decision dated February 28, 2017 and the Resolution dated May 5, 2017 rendered by the Court in Division in CTA AC No. 165 are **AFFIRMED.**

¹ Docket, pp. 165 to 172.

² Docket, pp. ___ to ___.

ms

SO ORDERED.”

In support of their Motion, petitioners argue that:

1. When a statute or rule is clear and unambiguous, interpretation need not be resorted to.
2. A special law prevails over a general law, regardless of their dates of passage.
3. The present controversy between the Quezon City Government and the National Transmission Corporation is not an exception to the doctrine on exhaustion of administrative remedies.
4. “Must” or “shall” in a statute is not always imperative, but may be consistent with an exercise of discretion.

In its Comment, respondent counters that:

1. If a statute or rule is clear and unambiguous, interpretation need not be resorted to.
2. The special law (P.D. No. 242) was amended by a general law (E.O. No. 292).
3. Exceptions to the doctrine of exhaustion of administrative remedies does not apply to this case.
4. The use of the word “shall” under Section 66 of Book IV, Chapter 14 of E.O. No. 292 is mandatory.

THE COURT *EN BANC*’S RULING

Petitioners’ Motion lacks merit.

After a careful examination and consideration of the petitioners’ Motion for Reconsideration, it is noted that the arguments raised in the said Motion are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, premises considered, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice