

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

SPECIAL SECOND DIVISION

**CITY GOVERNMENT OF
QUEZON CITY, as represented
by Mr. Edgar T. Villanueva, in
his capacity as City Treasurer of
Quezon City,**

Petitioner,

- versus -

**NATIONAL GRID
CORPORATION OF THE
PHILIPPINES,**

Respondent.

CTA AC CASE NO. 351
(RTC Civil Case No. R-QZN-22-
05086-CV)

Members:

**RINGPIS-LIBAN, PJ, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.**

Promulgated:

SEP 23 2026

3:30 pm

X - - - - -

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration [To the Decision dated May [4], 2026]*, filed on May 28, 2026, with respondent's *Comment/Opposition*, filed on June 8, 2026, against this Court's *Decision* dated May 4, 2026 ("Assailed Decision") denying petitioner's appeal and affirming the decision and resolution of the Regional Trial Court ("RTC") of Quezon City, Branch 215, which ordered the refund to the extent of the City Tax amounting to ₱22,237,443.78 for calendar year ("CY") 2022 in favor of respondent ("RTC Decision").

Petitioner mainly argues that the Court erred in ruling that with respondent's presentation of the BIR Forms 0605 and 2553 filed for CY 2021, supported with Certifications issued the BIR Large Taxpayers Service certifying that the amounts declared in the said BIR Forms 0605 and 2553 were collected, it already satisfied the condition imposed by *Section 9 of Republic Act (R.A.) No. 9511* to pay 3% franchise tax, and it shall already be *in lieu* of any and all local taxes that may be imposed by petitioner for CY 2022.

Petitioner posits that the documents presented by respondent merely proved the fact of payment of franchise taxes but does not necessarily prove that the 3% franchise tax paid were computed based on its actual gross receipts or gross sales for the specific taxable year on record. Accordingly, absent any proof that the franchise taxes remitted to the BIR were actually equivalent to 3% of its gross receipts or gross sales of the particular years involved, it cannot be sufficiently concluded that respondent indeed satisfied the condition for entitlement of local taxes under *R.A. No. 9511*.

Petitioner also questions this Court's *obiter* in noting that respondent erroneously availed of the remedy under *Section 195 of the Local Government Code ("LGC")*, when based on the documents and circumstances of the case, it should have availed of the remedy under *Section 196* instead. Petitioner particularly argues that Tax Bill No. B-2022-01-11-OM-00426 is considered as a notice of assessment contemplated under *Section 195*.

Lastly, petitioner reiterates its arguments that: (1) by virtue of the *Quezon City Revenue Code*, it is empowered to impose franchise tax on respondent, notwithstanding any special law granting its exemption; and (2) respondent's prior conduct of paying local taxes in prior years already renders it estopped from claiming refund in this case.

Petitioner's arguments are without merit.

Respondent satisfactorily proved that it remitted 3% franchise tax on its gross receipts for CY 2021.

Contrary to petitioner's assertion, respondent was able to prove that the 3% franchise tax remitted to the national government is based on its gross receipts for CY 2021. This matter was already established during trial before the court *a quo*, without any rebuttal from petitioner. To quote from the RTC Decision:

On rebuttal, NGCP recalled to the witness stand Ms. Wymee Mirasol and identified her Supplemental Judicial Affidavit.¹ . . .

. . . .

Wymee also identified NGCP's audited financial statements² for the period 2009 to 2022. . . .

. . . .

¹ Exhibit "AA", RTC Records, pp. 533 to 541.

² Exhibit "W" and series, *id.* at 690 to 834.

Wymee further testified that NGCP's financial statements were made the basis by the BIR for the computation of franchise tax that NGCP is paying under RA 9511 and *computed at 3% of the gross receipts. . . .* (Italics supplied.)

Thus, We cannot allow petitioner to have this Court revisit matters of fact already settled in the court *a quo*.

Tax Bill No. B-2022-01-11-OM-00426 is not a notice of assessment contemplated under Section 195 of the LGC.

Despite this being a new argument raised by petitioner, it fails to call for the Court's reconsideration since the legal basis advanced by petitioner in support of this argument has already been sufficiently threshed out in the Assailed Decision itself.

While petitioner conveniently cited the ruling in *City of Manila and Office of the City Treasurer of Manila vs. Cosmos Bottling Corporation*,³ it nevertheless failed to appreciate the ruling in *International Container Terminal Services, Inc. vs. City of Manila*,⁴ which further clarifies what is an assessment contemplated under *Section 195 of the LGC*, and how both rulings were applied in this case.

Mere reiteration of arguments does not warrant reconsideration by the Court.

Petitioner's last two arguments, as pointed out by respondent in its Comment/Opposition, are a mere rehash of those already raised in its pleadings – arguments which were already considered by the Court when it rendered the Assailed Decision and squarely discussed therein. Without any new substantial and persuasive argument from respondent worthy of the Court's consideration, We shall no longer belabor discussing these matters again.

Indeed, while a motion for reconsideration, by its nature, may tend to dwell on issues already resolved in the decision or resolution sought to be reconsidered, a circumstance which should not be an obstacle for a

³ G.R. No. 196681, June 27, 2018.

⁴ G.R. No. 185622, October 17, 2018.

reconsideration, [respondent] must still raise matters substantially plausible or compellingly persuasive to warrant a reversal of the Court’s previous ruling.⁵

Further, 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.⁶

FOR THESE REASONS, respondent’s *Motion for Reconsideration* [To the Decision dated May [4], 2026] is **DENIED** for lack of merit.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


CORAZON G. FERRER-FLORES
Associate Justice

⁵ *Department of Energy v. Commissioner of Internal Revenue*, G.R. No. 260912 (Resolution), August 30, 2023.
⁶ *Social Justice Society Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015.