

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

CAGAYAN I ELECTRIC COOPERATIVE
INCORPORATED,

Petitioner,

- versus -

CTA CASE NO. 7561

PROVINCIAL TREASURER OF CAGAYAN,
ELIZABETH DEL ROSARIO,

Respondent.

Members:

CASTAÑEDA, JR., Chairman;
UY, and
ENRIQUEZ, JJ.

Promulgated:

JUN 25 2007

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RESOLUTION

Section 7 of Republic Act No. 9282, which took effect on April 23, 2004, amending Republic Act No. 1125 [the law creating the Court of Tax Appeals (CTA)], provides:

“Section 7. Jurisdiction. – The CTA shall exercise:

(a) Exclusive appellate jurisdiction to review by appeal, as herein provided:

- (1) Decisions of the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue;
- (2) Inaction by the Commissioner of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties in relation thereto, or other matters arising under the National Internal Revenue Code or other laws administered by the Bureau of Internal Revenue, where the National Internal Revenue Code provides a specific period for action, in which case the inaction shall be deemed a denial;

- (3) Decisions, orders or resolutions of Regional Trial Courts on local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction;
- (4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs;
- (5) Decisions of the Central Board of Assessment Appeals in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals;
- (6) Decisions of the Secretary of Finance on customs cases elevated to him automatically for review from decisions of the Commissioner of Customs which are adverse to the Government under Section 2315 of the Tariff and Customs Code;
- (7) Decisions of the Secretary of Trade and Industry, in the case of nonagricultural product, commodity or article, and the Secretary of Agriculture in the case of agricultural product, commodity or article, involving dumping and countervailing duties under Sections 301 and 302, respectively, of the Tariff and Customs Code, and safeguard measures under Republic Act No. 8800, where either party may appeal the decision to impose or not to impose said duties.

x x x.

The Court of Tax Appeals is a court of limited jurisdiction and its jurisdiction is limited only to those provided in the aforequoted Section 7 of Republic Act No. 9282.

A perusal of the Petition for Review filed in the above-captioned case shows that what was appealed by herein petitioner to this Court is the FINAL DEMAND Letter of the Provincial Treasurer of the province of Cagayan, Elizabeth H. del Rosario, dated November 14, 2006 (Annex A, Petition for Review).

Considering that what was appealed in this case is the decision of a **Provincial Treasurer**, pursuant to Section 195 of Republic Act No. 7160, otherwise known as the Local Government

Code of 1991, this case falls within the exclusive original jurisdiction of the Regional Trial Court.

This Court, therefore, is left with no recourse, but to dismiss the case.

WHEREFORE, premises considered, the case-in-caption is hereby **DISMISSED** for lack of jurisdiction, without prejudice to filing the same in the proper forum.

SO ORDERED.


JUANITO C. CASTANEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice