

Second Division

Members:

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

Promulgated:

RESOLUTION

Before delving into respondents' argument on their use of PILAA, the Court rejects petitioner's contention that respondents failed to properly file their Motion. As explained in their *Compliance [Re: Resolution dated 15 May 2025]*, respondents did, in fact, file a hardcopy of their Motion via registered

mail, posting it on April 28, 2025. The question of what happened to these mailed copies notwithstanding, the Court finds it appropriate to loosen procedural strictures here and deem respondents to have properly filed the Motion. Having duly posted it via the Parañaque City Post Office, respondents exerted reasonable enough efforts to file the hardcopies. It would thus be needlessly strict to dismiss the Motion on grounds outside of their control.

That said, the Motion lacks merit.

As observed by petitioner, respondents' sole argument misses the point of Our ruling. Respondents argue that they were justified in using PILAA to verify petitioner's gross receipts. We do not necessarily disagree with this. However, and as stated in the Decision, the issue is their use of PILAA not just to verify such receipts but also to *assess* petitioner. To reiterate, this is *not* an allowed use for PILAA under *Section 2H.02 of the Revenue Code of the City of Parañaque*. Said provision allows using PILAA to validate declared gross income but *not* to impute gross income, which is what respondents did in assessing petitioner using PILAA.

Being irrelevant to Our reasoning, respondents' argument fails to substantially challenge the assailed Decision. We thus retain Our ruling.

ACCORDINGLY, petitioner's *Motion for Reconsideration [Re: Decision dated 26 March 2025]* is hereby **DENIED** for lack of merit. The Decision, dated March 26, 2025, is hereby **AFFIRMED**.

The *Sworn Statement of Compliance* is also **NOTED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice