

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

SERENDRA CONDOMINIUM
CORPORATION,

Petitioner,

CTA AC NO. 302

Members:

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

- versus -

TAGUIG CITY GOVERNMENT,
HON. MA. LAARNI
CAYETANO, in her capacity as
the Mayor of the City of Taguig,
and ATTY. J. VOLTAIRE
ENRIQUEZ, in his capacity as the
Officer-in-Charge, City Treasurer
of Taguig City Government,

Respondents.

Promulgated:

X-----X

RESOLUTION

RINGPIS-LIBAN, *J.:*

For resolution of the Court are the following:

1. Motion for Partial Reconsideration (To: Decision dated 31 July 2025) filed by Serendra Condominium Corporation ("Serendra") on August 29, 2025, with the Comment/Opposition (To Petitioner's Motion for Partial Reconsideration dated 29 August 2025) filed by Taguig City Government, et al. ("Taguig City") on September 9, 2025; and
2. Motion for Partial Reconsideration (On the Honorable Court's Decision dated 31 July 2025) filed by Taguig City on September 2, 2025, with the Comment (To Respondents' Motion for Partial

Reconsideration dated 02 September 2025 [of the Decision dated 31 July 2025]) filed by Serendra on September 15, 2025.

In seeking reconsideration of the Decision of this Court promulgated on July 31, 2025 (the “Assailed Decision”), Serendra raised the following grounds:

1. The Court erred in finding that the environmental impact fee (EIF) and business plate/sticker fee are regulatory fees and not taxes;
2. The Court erred in dismissing the claim for refund of the EIF for lack of jurisdiction;
3. The single decision of the lower court cannot be split between two appellate courts on appeal; and
4. The respondents are liable for attorney’s fees for their alleged baseless and unlawful impositions of millions of pesos in local business taxes upon Serendra.

In their Comment/Opposition (To Petitioner’s Motion for Partial Reconsideration dated 29 August 2025), Taguig City counters as follows:

1. Taguig City Ordinance No. 116, Series of 2008 specifically renders petitioner liable for the EIF regardless of whether it is engaged in business or not;
2. This Court correctly ruled that it has no jurisdiction over the claim for refund of the EIF, as the same partakes of the nature of a regulatory fee rather than a tax; and
3. Petitioner’s claim for attorney’s fees does not fall within any of the exceptions provided in Article 2208 of the Civil Code.

Meanwhile, Taguig City likewise moved for partial reconsideration of the Assailed Decision on the following grounds:

1. The Billing Statement issued by respondents to petitioner constitutes an assessment within the contemplation of Section 195 of the Local Government Code (LGC); and
 2. The claim for refund has failed to comply with the periods stated in Section 195 of the LGC, and is therefore barred by prescription.
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In its Comment, Serendra raises the following counter-arguments:

1. The Billing Statement is not the “assessment” contemplated under Section 195 of the LGC;
2. Petitioner does not bear the burden of proving its exemption from the imposition of local business taxes as it is not covered by such taxes in the first place. Serendra is not engaged in business, nor can it be classified as a contractor; and
3. Petitioner’s cause of action has not prescribed.

After careful evaluation of the arguments raised, in relation to the case records and the pertinent statutory provisions and jurisprudence, the Court resolves to deny both Motions for Partial Reconsideration for lack of merit.

In the case of *Shangri-la International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*,¹ the Supreme Court made clear that it is incumbent upon the movant to raise substantially plausible matters to warrant the relief sought, thus:

The bulk of the aforementioned grounds is a mere rehash of movants previous arguments. While DGCi is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired cause of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

This judicial pronouncement was similarly echoed in *Harry L. Roque, Jr., et. al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.*,² where the Supreme Court *En Banc* ruled that when a motion for reconsideration fails to raise matters that are substantially plausible or compellingly persuasive enough to warrant the desired course of action, the same must be denied, thus:

Petitioner’s above contention, as well as the arguments, citations and premises holding it together, is a rehash of their previous position articulated in their memorandum in support of their petition. They

¹ G.R. No. 159938 (Resolution), January 22, 2007.

² G.R. No. 188456 (Resolution), February 10, 2010.

have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again x x x.

While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered – and this should not be an obstacle for a reconsideration – the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Lastly, the filing of a motion for reconsideration does not impose on the Court the obligation to deal individually and specifically with each of the grounds relied upon, as reiterated in *Social Justice Society (SJS) Officers, et al. v. Alfredo S. Lim, et al.*,³ where the Supreme Court held:

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

In view of the foregoing, this Court stands by its findings and conclusions in the Assailed Decision, there being no new, substantial, or compelling reason advanced by either party to warrant a modification or reversal thereof.

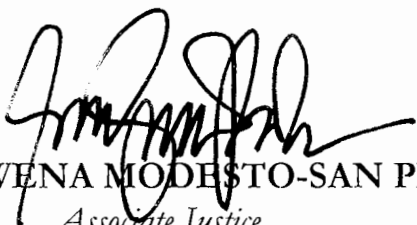
ACCORDINGLY, the Court resolves to **DENY** both the Motion for Partial Reconsideration (To: Decision dated 31 July 2025) filed by Serendra Condominium Corporation on August 29, 2025, and the Motion for Partial Reconsideration (On the Honorable Court's Decision dated 31 July 2025) filed by Taguig City Government, et al. on September 2, 2025, for lack of merit.

³ G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration), citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al., et seq.*, G.R. No. 109645, March 4, 1996 (324 Phil. 483).

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice