



Republic of the Philippines
Supreme Court
Manila

FIRST DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, First Division, issued a Resolution dated June 14, 2023 which reads as follows:

“G.R. No. 236114 (National Food Authority, represented by Ma. Theresa S. Villafuerte, in her capacity as Director of NFA Legal Affairs Department v. City Government of Kidapawan, and City Treasurer of Kidapawan). – This resolves the Petition for Review on *Certiorari* (Under Rule 45 of the Rules of Court)¹ assailing the Resolutions dated June 5, 2017² and November 23, 2017³ of the Court of Tax Appeals (CTA) *En Banc* in CTA EB No. 1587. The CTA *En Banc* denied the petition for review and motion for reconsideration of petitioner National Food Authority (NFA), and affirmed the Resolutions dated November 3, 2016⁴ and January 13, 2017⁵ of the CTA Third Division in CTA AC No. 169.

In the Resolution dated November 3, 2016, the CTA Third Division granted the motion to dismiss incorporated in the Comment filed by respondent City Government of Kidapawan (City Government) and dismissed the Petition for *Certiorari* filed by NFA. In the Resolution dated January 13, 2017, the CTA Third Division denied NFA’s Motion for Reconsideration.

The Facts

¹ *Rollo*, pp. 3-45.

² *Id.* at 54-58. Penned by Associate Justice Juanito C. Castañeda, Jr. and concurred in by Presiding Justice Roman G. Del Rosario (with Separate Concurring Opinion), and Associate Justices Lovell R. Bautista (with Concurring Opinion), Erlinda P. Uy, Caesar A. Casanova, Esperanza R. Fabon-Victorino, Cielito N. Mindaro-Grulla, Ma. Belen M. Ringpis-Liban, and Catherine T. Manahan.

³ *Id.* at 49-53. Penned by Associate Justice Juanito C. Castañeda, Jr. and concurred in by Presiding Justice Roman G. Del Rosario (reiterating his Separate Concurring Opinion), and Associate Justices Lovell R. Bautista (maintaining his Concurring Opinion), Caesar A. Casanova, Esperanza R. Fabon-Victorino, and Cielito N. Mindaro-Grulla. (Associate Justices Erlinda P. Uy, Ma. Belen M. Ringpis-Liban, and Catherine T. Manahan, on leave).

⁴ *Id.* at 118-133. Penned by Associate Justice Esperanza R. Fabon-Victorino, and concurred in by Associate Justice Lovell R. Bautista. Associate Justice Ma. Belen M. Ringpis-Liban on leave.

⁵ *Id.* at 134-137. Penned Associate Justice Esperanza R. Fabon-Victorino and concurred in by Associate Justices Lovell R. Bautista and Ma. Belen M. Ringpis-Liban.

On January 9, 2008, NFA received a Notice of Assessment for Real Property Tax (RPT) for the year 2008 in the amount of PhP 611,155.24. The assessment was for RPT on NFA's real properties located at Barangay Poblacion, Kidapawan City, Province of North Cotabato, which properties are being used by NFA-Kidapawan as office building and warehouse.⁶

On January 16, 2008, NFA filed a reply dated January 15, 2008.⁷

Failing to obtain favorable relief, NFA filed a petition with the Local Board of Assessment Appeals (LBAA), docketed as LBAA Case No. 01-2008, with the following issues: (1) whether the appeal to the LBAA conforms with the requirements of Section 226 of Republic Act (RA) No. 7160⁸ or the Local Government Code of 1991 (LGC) and Article 317⁹ of the Implementing Rules and Regulations of the LGC; (2) whether NFA should first pay the RPT under protest to perfect the appeal with the LBAA; and (3) whether NFA is exempt from payment of RPT.¹⁰

On June 23, 2009, the LBAA found NFA liable for RPT and ordered payment of the RPT assessed. Since no appeal was filed by either party, the LBAA Resolution attained finality by operation of law.¹¹

As a means of executing the LBAA Resolution, a Final Demand Letter¹² dated October 22, 2012 was issued to NFA covering RPT in the amount of PhP 5,741,159.52.¹³ However, NFA maintained that as a government instrumentality vested with corporate powers (GICP), it is exempt from payment of RPT.¹⁴ Thereafter, on October 7, 2013, NFA received Warrants of Levy¹⁵ from the Office of the City Treasurer over its

⁶ Id. at 194.

⁷ Id. at 195.

⁸ Entitled "An Act Providing for a Local Government Code of 1991." Approved: October 10, 1991. Sec. 226 thereof provides:

Sec. 226. Local Board of Assessment Appeals. – Any owner or person having legal interest in the property who is not satisfied with the action of the provincial, city or municipal assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Board of Assessment Appeals of the province or city by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

⁹ Art. 317 similarly provides:

Art. 317. Local Board of Assessment Appeals. – (a) Any property owner or person having legal interest or claim in the property who is not satisfied with the assessment of his property made by the provincial, city, or municipal assessor pursuant to the provisions of this Rule may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to local board of assessment appeals of the province or city where the subject property is situated by filing a petition under oath in the standard form prescribed therefore, together with copies of the tax declaration and such affidavits or documents in support of the appeal.

¹⁰ *Rollo*, p. 195.

¹¹ Id.

¹² Id. at 326.

¹³ Id.

¹⁴ Id. at 269.

¹⁵ Id. at 286-304.

real properties where its warehouses, office premises and other structures are built.¹⁶

Without filing any adverse communication or protest with the City Government, NFA directly filed a Petition for Prohibition¹⁷ on December 6, 2013 before the Regional Trial Court (RTC) of Kidapawan City, North Cotabato, Branch 23, docketed as SP. CVL CASE No. 19-2013, with an application for Temporary Restraining Order (TRO) and/or Writ of Preliminary Injunction (WPI), praying for the RTC to: (1) grant and affirm its Petition for Prohibition; (2) declare NFA as a government instrumentality, hence, exempt from RPT; (3) immediately issue a TRO; and (4) after due proceedings, to issue a WPI.¹⁸

On October 13, 2014, while the case was pending before the RTC, NFA received a Notice of Sale of Delinquent Properties issued by respondent City Treasurer Elsa C. Palmones, demanding payment of real property tax in the total amount of PHP 8,280,882.10.¹⁹ The RTC denied NFA's application for TRO and/or WPI because the said Notice of Sale did not contain a specific date of the public auction.²⁰

The RTC promulgated a Decision²¹ dated August 20, 2015, dismissing the Petition for Prohibition on the following grounds: (1) NFA is not a GICP but a Government Owned or Controlled Corporation (GOCC), as appearing in its Charter;²² (2) NFA has no governmental functions;²³ (3) since the main issue involved is purely legal, the principle and doctrine of exhaustion of administrative remedies does not apply;²⁴ (4) for failing to appeal the decision of the LBAA, the LBAA Resolution has become final and executory and *res judicata* applies;²⁵ (5) NFA is not exempt from local taxation;²⁶ (6) respondents did not act without jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction;²⁷ and (7) the subject properties are the proper subjects of sale in a public auction.²⁸

NFA filed a Motion for Reconsideration (of the [Decision] dated 20 August 2015),²⁹ which the RTC denied in an Order dated April 29, 2016³⁰ for

¹⁶ Id. at 195-196.

¹⁷ Id. at 265-282.

¹⁸ Id. at 280-281.

¹⁹ Id. at 246-247.

²⁰ Id. at 10, but copy of the order denying NFA's application for TRO and WPI is not attached to the Petition.

²¹ Id. at 194-216. Penned by Acting Presiding Judge Alandrex M. Betoya.

²² Id. at 197-200.

²³ Id. at 200-209.

²⁴ Id. at 209.

²⁵ Id. at 209-210.

²⁶ Id. at 210-214.

²⁷ Id. at 214.

²⁸ Id. at 214-216.

²⁹ Id. at 217-245.

³⁰ Id. at 138-139. Penned by Presiding Judge Jose T. Tabosares.

having been filed out of time. The RTC held that NFA having received the Decision dated August 20, 2015 on September 16, 2015, it had 15 days therefrom or until October 1, 2015 within which to file a motion for reconsideration. However, NFA filed its Motion for Reconsideration only on October 2, 2015, one day late.

NFA filed a Very Urgent Manifestation (on the Order dated 29 April 2016)³¹ on May 3, 2016, claiming that it filed its Motion for Reconsideration, *via* registered mail on September 30, 2015, as evidenced by the original copy of Registry Receipt No. 384 and a Certification issued by the Postmaster of Veterans Memorial Medical Center Post Office of Quezon City,³² and citing Section 3 of the Rules of Court, which provides that the date of mailing of motions shall be considered as the date of their filing.³³ NFA also prayed for the reversal of the RTC's Order dated April 29, 2016.

In an Order dated May 25, 2016,³⁴ the RTC denied NFA's Very Urgent Manifestation and ruled upon its Motion for Reconsideration. The RTC held that: (1) the Motion for Reconsideration failed to specifically point out the errors it allegedly committed; (2) the Motion for Reconsideration is a *pro forma* motion and considered as a mere scrap of paper; and (3) NFA failed to raise any new matter that would warrant reconsideration of the RTC.³⁵ Hence, the Motion for Reconsideration was likewise denied.

On June 9, 2016, NFA filed a Petition for *Certiorari* (under Rule 65 of the Rules of Court) With Prayer for TRO and/or Writ of Preliminary Injunction³⁶ before the CTA against respondents City Government and the City Treasurer of Kidapawan (collectively, respondents) and Hon. Jose T. Tabosares, in his capacity as Presiding Judge of the RTC. It claimed that the RTC acted with grave abuse of discretion amounting to lack or excess of jurisdiction in: (1) promulgating the Orders dated April 29, 2016 and May 25, 2016; and (2) ruling that the Motion for Reconsideration was filed out of time despite overwhelming evidence of timely filing. NFA likewise insisted that the RTC acted in grave abuse of discretion amounting to lack or excess of jurisdiction and erred when it held that NFA's real properties are not exempt from RPT, despite clear showing that it is a government instrumentality.³⁷ It then prayed for the CTA Third Division to issue an Order: (1) granting NFA's prayer for the issuance of a TRO and a WPI; (2) reversing the Order of the RTC dated April 29, 2016, and holding that NFA's Motion for Reconsideration was timely filed; (3) reversing the Decision of the RTC dated August 20, 2015 and holding that NFA is a government instrumentality, thus,

³¹ Id. at 248-253.

³² Id. at 249.

³³ Id.

³⁴ Id. at 258-260. Penned by Presiding Judge Jose T. Tabosares.

³⁵ Id. at 259-260.

³⁶ Id. at 140-192.

³⁷ Id. at 151-152.

exempt from payment of RPT; (4) declaring the Notice of Assessment, Notice of Delinquency, Warrants of Levy, and Notice of Sale involving NFA's real properties in Kidapawan City null and void; (5) absolving NFA from any liability for RPT and declaring NFA's real properties as exempt from taxation; and (6) prohibiting, enjoining and restraining respondents from making any future assessment and/or imposition of RPT upon NFA.³⁸

While the case was pending before the CTA Third Division, NFA filed a Very Urgent Motion to Amend the Prayer with Manifestation³⁹ to include the nullification of the sale of its property during the public auction conducted on October 6, 2016 to satisfy its alleged realty tax liabilities.⁴⁰

In a Resolution dated November 3, 2016,⁴¹ the CTA Third Division granted the motion to dismiss incorporated in respondents' Comment⁴² and dismissed the Petition for *Certiorari*. The CTA Third Division held that NFA is challenging the Decision dated August 20, 2015 and questioning the correctness of the Order dated April 29, 2016 denying its Motion for Reconsideration, the correct remedy for which is an ordinary appeal *via* a petition for review under Rule 42, and not *certiorari* under Rule 65.⁴³ Even assuming that the RTC erred in holding that NFA's Motion for Reconsideration was filed out of time, it is not extraordinary and may be considered a simple mistake in the findings and conclusions of law and fact of the RTC, which cannot be considered grave abuse of discretion that would merit resort to the extraordinary remedy of *certiorari*.⁴⁴ NFA could have easily filed an appeal to the CTA through a petition for review under Rule 42 of the Rules of Court; instead, it sought a reconsideration of the said Order by filing a Very Urgent Manifestation with the RTC. It was only when the RTC denied the manifestation that NFA sought intervention of the CTA Third Division through a petition for *certiorari*.⁴⁵

The CTA Third Division further stated that NFA's petition for *certiorari* cannot be treated as an ordinary appeal since it was filed beyond the reglementary period for the filing of a proper petition for review.⁴⁶ Even assuming that the said petition was timely filed, it will still be denied for lack of merit since the LGC has expressly withdrawn exemptions from payment of real property taxes granted to natural or juridical persons, including GOCCs, instrumentalities, and agencies of the national government, except those indicated in the same Code.⁴⁷

³⁸ Id. at 190.

³⁹ Not attached to the Petition.

⁴⁰ See Resolution dated November 3, 2016 of the CTA Third Division; *rollo*, p. 122.

⁴¹ *Rollo*, pp. 118-133.

⁴² Not attached to the Petition.

⁴³ *Rollo*, p. 124.

⁴⁴ Id. at 125.

⁴⁵ Id. at 126.

⁴⁶ Id. at 126-127.

⁴⁷ Id. at 127.

Lastly, citing *Manila International Airport Authority v. Court of Appeals*,⁴⁸ the CTA Third Division held that since NFA is a stock corporation, it cannot be deemed a government instrumentality.⁴⁹

NFA moved for reconsideration, which the CTA Third Division denied in its Resolution dated January 13, 2017.⁵⁰

On February 7, 2017, NFA filed a Petition for Review (Under Rule 8 of A.M. No. 05-11-07-CTA) with Motion for Suspension of Collection of Tax,⁵¹ before the CTA *En Banc*, praying for the CTA *En Banc* to issue a decision (1) reversing the assailed Resolution of the CTA Third Division dated January 13, 2017 and Resolution dated November 3, 2016, with a ruling that NFA is a government instrumentality and not a GOCC, hence, exempt from payment of RPT; (2) declaring as invalid the public auction conducted by respondents last October 2016 involving the sale of NFA's real properties, as well as the Notice of Delinquency and Warrants of Levy issued by respondents; and (3) granting NFA's Motion for Suspension of Collection of Taxes while awaiting the resolution of the case.⁵²

In its Resolution dated June 5, 2017,⁵³ the CTA *En Banc* dismissed NFA's Petition for Review for lack of jurisdiction. It held that the CTA only has appellate jurisdiction in cases where the local government, in enforcing its authority to collect the tax, already sold the real property at public auction. Since respondent already auctioned NFA's real properties during the pendency of the case in the CTA Third Division, the CTA does not anymore have jurisdiction to entertain the petition for *certiorari* filed by NFA. Rather, pursuant to the consolidated cases of *City of Lapu-Lapu v. Philippine Economic Zone Authority*⁵⁴ and *Province of Bataan v. Philippine Economic Zone Authority*,⁵⁵ NFA may file a complaint to assail the validity of the public auction and deposit with the RTC the amount for which the real property was sold, together with interest of 2% per month from the date of sale to the time of the institution of the action.⁵⁶

NFA moved for reconsideration, which the CTA *En Banc* denied in its Resolution dated November 23, 2017.⁵⁷

Hence, the instant Petition.

⁴⁸ 528 Phil. 181 (2006).

⁴⁹ *Rollo*, p. 132.

⁵⁰ *Id.* at 134-137.

⁵¹ *Id.* at 75-116.

⁵² *Id.* at 113-114.

⁵³ *Id.* at pp. 54-58.

⁵⁴ 748 Phil. 473 (2014).

⁵⁵ *Id.*

⁵⁶ *Id.*

⁵⁷ *Rollo*, pp. 49-53.

NFA claims that pursuant to existing CTA Rules and since the CTA Third Division exercised jurisdiction on the matter and issued a ruling thereon, the CTA *En Banc* has jurisdiction over the petition it filed.⁵⁸

NFA alleges that it is a government instrumentality and thus, exempt from real property taxes. It avers that it was created by law with a mandate of stabilizing the supply and price of rice in the Philippines and was granted various regulatory powers, including the sole regulatory power over the rice and corn industry, as provided under the Revised Rules and Regulations on Grains Business.⁵⁹ It is not a GOCC because it is neither a stock or non-stock corporation — a requirement for being a GOCC. Rather, it is an agency attached to the Office of the President.⁶⁰ NFA's charter, Presidential Decree No. 4, provides that NFA shall be exempt from payment of all taxes, fees, and charges.⁶¹ This remains effective notwithstanding the enactment of the Local Government Code since NFA's charter is a special law, which cannot be repealed by the LGC, a general law.⁶² Its operation has been continuously subsidized by the National Government. It does not compete with the private sector; is not required to meet the test of economic viability, which is required for GOCCs;⁶³ and its function is not proprietary in nature but regulatory and imbued with public interest.⁶⁴ As a government instrumentality, it should be exempt from the payment of real property taxes, as stated in Sec. 133 of the LGC.⁶⁵

In their Comment,⁶⁶ respondents argue that: (1) NFA adopted the wrong remedy in assailing the CTA *En Banc* resolutions; (2) the CTA *En Banc* did not err when it dismissed the petition for review and denied NFA's motion for reconsideration; and (3) NFA is not entitled to preferential treatment of a liberal application of the rules.⁶⁷

According to respondents, a petition for review on *certiorari* under Rule 45 is not the proper remedy to challenge an error of jurisdiction. They also claim that the question of whether NFA is tax-exempt is factual in nature as it requires presentation of evidence, which question cannot be entertained under Rule 45.⁶⁸

Respondents further claim that NFA failed to point out any reversible error in the CTA *En Banc*'s outright dismissal of its petition. The CTA *En Banc* correctly dismissed the petition since Sec. 267 of the LGC provides that

⁵⁸ Id. at 13.

⁵⁹ Id. at 15-20.

⁶⁰ Id. at 26-27.

⁶¹ Id. at 29-31.

⁶² Id. at 31.

⁶³ Id. at 33-36.

⁶⁴ Id. at 38.

⁶⁵ Id.

⁶⁶ Id. at 348-358.

⁶⁷ Id. at 352-353.

⁶⁸ Id. at 353-354.

an action assailing the validity of any sale at public auction of real property or right therein is filed with the RTC, which has original and exclusive jurisdiction over such subject matter; the CTA only has appellate jurisdiction over such subject matter.⁶⁹

Respondents also state that the remedy of assailing the validity of the sale at public auction is no longer available to NFA since it already redeemed the properties on October 4, 2017, or two days before the lapse of the one-year redemption period. With the act of redeeming its properties, the issue on the validity of the public auction is already mooted.⁷⁰

Lastly, respondents aver that NFA has been committing a series of serious procedural mistakes in availing administrative and judicial remedies in assailing the assessment, but did not invoke any of the exceptions to justify the liberal application of the rules in its favor. In addition, the tax assessments had become final, and NFA is precluded from questioning the correctness of the assessment, or from invoking any defense that would reopen the question of its liability on the merits.⁷¹

In its Reply,⁷² NFA reiterated that it is a government instrumentality, not a GOCC, with a mandate of ensuring food security, as affirmed by RA No. 11203.⁷³ As a government instrumentality, it is exempt from the payment of real property taxes.

The Court's Ruling

The Petition is devoid of merit.

The CTA *En Banc* did not err in dismissing the Petition for Review for lack of jurisdiction; it correctly held that the CTA does not have original jurisdiction to nullify the sale of NFA's properties.

In *City of Lapu-Lapu v. Phil. Economic Zone Authority*,⁷⁴ We defined "jurisdiction over the subject matter" as follows:

There are several aspects of jurisdiction. Jurisdiction over the subject matter is 'the power to hear and determine cases of the general class to which the proceedings in question belong.' It is conferred by law, which may either be the Constitution or a statute. Jurisdiction over the subject matter means 'the nature of the cause of action and the relief sought.' Thus, the cause of action and character of the relief sought as alleged in the

⁶⁹ Id. at 355.

⁷⁰ Id. at 356.

⁷¹ Id. at 357.

⁷² Id. at 367-388.

⁷³ Entitled "AN ACT LIBERALIZING THE IMPORTATION, EXPORTATION AND TRADING OF RICE, LIFTING FOR THE PURPOSE THE QUANTITATIVE IMPORT RESTRICTION ON RICE, AND FOR OTHER PURPOSES." Approved: February 14, 2019.

⁷⁴ 748 Phil. 473 (2014).

complaint are examined to determine whether a court had jurisdiction over the subject matter. Any decision rendered by a court without jurisdiction over the subject matter of the action is void.⁷⁵ (Citations omitted)

Here, the assessment already became final and executory for NFA's failure to appeal the decision of the LBAA. Respondents thus issued notices, including a Notice of Delinquency, informing NFA of the impending sale of its properties. While the case was pending, respondents sold NFA's properties at public auction.

Sec. 267 of RA No. 7160 states:

SECTION 267. Action Assailing Validity of Tax Sale. – No court shall entertain any action assailing the validity of any sale at public auction of real property or rights therein under this Title until the taxpayer shall have deposited with the court the amount for which the real property was sold, together with interest of two percent (2%) per month from the date of sale to the time of the institution of the action. The amount so deposited shall be paid to the purchaser at the auction sale if the deed is declared invalid but it shall be returned to the depositor if the action fails.

Neither shall any court declare a sale at public auction invalid by reason of irregularities or informalities in the proceedings unless the substantive rights of the delinquent owner of the real property or the person having legal interest therein have been impaired.

In *City of Lapu-Lapu v. Phil. Economic Zone Authority*,⁷⁶ We also discussed the proper remedy of a taxpayer in assailing the validity of a tax sale in case the local government unit already sold the property at public auction:

In case the local government unit has issued a notice of delinquency, the taxpayer may file a complaint for injunction to enjoin the impending sale of the real property at public auction. **In case the local government unit has already sold the property at public auction, the taxpayer must first deposit with the court the amount for which the real property was sold, together with interest of 2% per month from the date of sale to the time of the institution of action. The taxpayer may then file a complaint to assail the validity of the public auction. The decisions of the Regional Trial Court in these cases shall be appealable before the Court of Tax Appeals, and the latter's decisions appealable before this court through a petition for review on certiorari under Rule 45 of the Rules of Court.**⁷⁷ (Citations omitted; emphasis and underscoring supplied)

When NFA included the nullification of the sale of its properties in its prayers, the CTA lost jurisdiction over the proceedings. The fact that the CTA Third Division ruled on NFA's petition for *certiorari* does not preclude the

⁷⁵ Id. at 515-516.

⁷⁶ Supra.

⁷⁷ Id. at 535.

CTA *En Banc* from subsequently declaring that the CTA has no more jurisdiction over the matter.

Moreover, a petition for *certiorari* is not the proper remedy to question the order of the RTC. Appeal is the proper remedy even if the error, or one of the errors, raised is grave abuse of discretion on the part of the court rendering judgment. If appeal is available, a petition for *certiorari* cannot be filed.⁷⁸

A petition for *certiorari* filed with the CTA is likewise not the proper initiatory remedy to seek the nullification of the sale of properties at public auction since the CTA does not have original jurisdiction over such matter.


Lastly, the LBAA Resolution finding NFA liable for RPT and ordering payment thereof became final and executory since no appeal or *certiorari* was filed by either party. NFA should not have been allowed to repeat the same arguments it brought up before the LBAA, whose decision on the matter has become final and executory due to lack of subsequent action on the part of both parties. The RTC and the CTA should have simply dismissed the cases filed before them on the ground of *res judicata*.

WHEREFORE, the Petition for Review on *Certiorari* (Under Rule 45 of the Rules of Court) filed by the National Food Authority is **DENIED**. The Resolutions dated June 5, 2017 and November 23, 2017 of the Court of Tax Appeals *En Banc* in CTA EB No. 1587 are **AFFIRMED**.

The petitioner's Compliance (with attached verified declaration) with the Resolution dated January 11, 2023, submitting the thereto attached verified declaration of the reply, is **NOTED**.

SO ORDERED.” *Gesmundo, C.J., and Hernando, J., both on official leave.*

By authority of the Court:


LIBRADA C. BUENA
Division Clerk of Court *m. 6/19*

by:

MARIA TERESA B. SIBULO
Deputy Division Clerk of Court

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JUN 30 2023

⁷⁸ Id. at 526.

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