

Republic of the Philippines
CENTRAL BOARD OF ASSESSMENT APPEALS
M a n i l a

PETRON CORPORATION,
Petitioner-Appellant,

CBAA CASE NO. L – 85

-versus-

THE LOCAL BOARD OF ASSESSMENT
APPEALS OF THE PROVINCE OF
BATAAN,

Appellee,

-and-

HON. ENRIQUE T. GARCIA, JR., in his
capacity as Provincial Governor, MS.
EMERLINDA S. TALENTO, in her
capacity as Provincial Treasurer and
ENGR. RICARDO C. HERRERA, in his
capacity as OIC-Provincial Assessor,
PROVINCE OF BATAAN,
Respondents-Appellees.

X-----X

O R D E R

Before this Board is the appeal of PETRON CORPORATION, Petitioner-Appellant against the Resolution of the Local Board of Assessment Appeals (LBAA) of the Province of Bataan, the dispositive portion of which is as follows:

“WHEREFORE, premises considered, the Board hereby resolves to grant the Respondent’s motion and hereby orders the dismissal of the Petitioner’s appeal on the ground of forum shopping.

SO ORDERED.”

This Board believes and so holds that Forum Shopping is a legal—not a factual question, so that such dismissal is contrary to the provision of paragraph (b), Section 229 of the Local Government Code of 1991 (R.A. 7160) as follows:

“(b) x x x. The proceedings of the Board shall be conducted solely for the purpose of ascertaining the facts without necessarily adhering to technical rules applicable in judicial proceedings.”

WHEREFORE, this case is remanded to the Local Board of Assessment Appeals of the Province of Bataan to be proceeded “solely for the purpose of ascertaining the facts” and to be decided pursuant thereto, without prejudice to

whatever might be the Decision rendered on the forum shopping issue as manifestly raised by the parties before the Court.

SO ORDERED.

Manila, Philippines, August 13, 2008.

(On Leave)
CESAR S. GUTIERREZ
Chairman

(Signed)
ANGEL P. PALOMARES
Member

(Signed)
RAFAEL O. CORTES
Member