

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

FIRST GAS POWER CORPORATION,
Petitioner-Appellant,

CBAA CASE NO. L – 67

-versus-

OFFICE OF THE PROVINCIAL
ASSESSOR OF BATANGAS
PROVINCE and MRS. AURORA
CRISTETA A. CASTOR, in her capacity
as Provincial Assessor of Batangas,
Respondents-Appellees,

-and-

LOCAL BOARD OF ASSESSMENT
APPEALS OF BATANGAS PROVINCE,
Appellee.

X-----X

R E S O L U T I O N

Appealed from, by Petitioner-Appellant First Gas Power Corporation, on the Above-entitled case, is the Order of the Local Board of Assessment Appeals (LBAA) of the Province of Batangas “to furnish this (LBAA of Batangas) Board a certification from the Provincial Treasurer and a photocopy of the receipt with the duly annotated ‘paid under protest’ within Fifteen (15) days upon receipt of this order, and failure to do so will tantamount (sic) to the dismissal of the petition”.

Respondents-Appellees’ herein Motion for Reconsideration assails this Board’s December 12, 2006 Resolution setting aside the above-Order of the LBAA of the Province of Batangas and remanding the case to the same Local Board of Batangas to be heard and proceeded “without requiring Petitioner-Appellant, First Gas Power Corporation to first pay the tax on the questioned assessment”.

This Board has carefully and thoroughly gone over Respondents-Appellees’ above-Motion for Reconsideration and found no substantial

argument therein to warrant a modification of this Board's December 12, 2006 Resolution.

WHEREFORE, the herein Motion for Reconsideration is hereby denied with FINALITY, for lack of merit.

SO ORDERED.

Manila, Philippines, April 17, 2007.

(Signed)
CESAR S. GUTIERREZ
Chairman

(Signed)
ANGEL P. PALOMARES
Member

(Signed)
RAFAEL O. CORTES
Member