



REPUBLIKA NG PILIPINAS
PAMAHALAAN LUNGSOD NG MUNTINLUPA
KALAKHANG MAYNILA

Telephone no. 861-0181/Fax: 862-6473
Email address: sangguniangpanlungsod2k19@gmail.com



RESOLUTION NO. 2022-631

A RESOLUTION AUTHORIZING THE CITY MAYOR ATTY. JAIME R. FRESNEDI TO REPRESENT THE CITY GOVERNMENT OF MUNTINLUPA IN A COMPROMISE AGREEMENT WITH ALABANG SUPERMARKET CORPORATION (ASC) IN RELATION TO THE CIVIL CASE NOS. 13-063 AND 14-674 PENDING BEFORE BRANCH 256 OF THE REGIONAL TRIAL COURT OF MUNTINLUPA CITY ON THE CLAIMS FOR BUSINESS TAX REFUND OR TAX CREDIT OF THE ASC

- Sponsored by:**
- Hon. Coun. Atty. Raul R. Corro
 - Hon. Coun. Alexson V. Diaz
 - Hon. Coun. Paty Katy C. Boncayao
 - Hon. Coun. Louisito A. Arciaga
 - Hon. Coun. Allan Rey A. Camilon
 - Hon. Coun. Ting Niefes
 - Hon. Coun. Stephanie G. Teves
 - Hon. Coun. Ivey Rhia A. Tadeza
 - Hon. Coun. Estrellita S. Santiago
 - Hon. Coun. Engr. Marissa C. Rongavilla
 - Hon. Coun. Francis Ian T. Bagatsing
 - Hon. Coun. Mark Lester M. Baes
 - Hon. Coun. Ma. Dhesiree G. Arevalo
 - Hon. Coun. Engr. Mamerto T. Sevilla, Jr.
 - Hon. Coun. Engr. Arlene D. Hilapo
 - Hon. Coun. Cornelio M. Martinez
 - Hon. Coun. Walter A. Arcilla
 - Hon. Coun. Kenichi D. Takagi, Jr.

WHEREAS, on 12 December 2007, the Court of Tax Appeals (CTA) First Division, promulgated a Decision in the case of Alabang Supermarket Corporation versus The City Government of Muntinlupa, represented by Mayor Jaime R. Fresnedi, et. al (CTA Case No. 22), nullifying Section 2 of Ordinance No. 98-015 imposing 3% business tax on ASC's gross sales of liquor, beer, wine, distilled spirits, cigarette and tobacco products and granted a refund in favor of ASC;

WHEREAS, based on the same Decision, ASC should be classified and taxed as a distributor and dealer of liquor, beer, wine, distilled spirits, cigarettes and tobacco products at the graduated rates provided in Section 5(b), Chapter I, Title II of the Revenue Code of Muntinlupa City, or Section 143(b) Article II, Chapter II of the Local Government Code of 1991;

WHEREAS, the aforesaid Decision was also affirmed by the CTA En Banc in CTA EB Case No. 386 and the Honorable Supreme Court in G.R.786429;

WHEREAS, after the finality of the aforesaid Decision ASC filed an administrative claim for refund/TCC for the periods from 16 December 2002 to 15 March 2012 where the Chief of the Business Permit & Licensing Office advised the ASC that said administrative claim for refund was forwarded to the City Government of Muntinlupa's Legal Office;



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Page 2
Resolution No. 2022-631

WHEREAS, on 18 October 2012, the City Government Of Muntinlupa's Legal Department issued, an opinion stating that ASC is entitled to the refund/TCC, albeit, only for the periods from 2010-2012 amounting to Php3,205,514.26;

WHEREAS, since the City Government Of Muntinlupa failed to grant refund and issue the necessary TCC, ASC filed Civil Case No. 13-053, which is currently pending before the Regional Trial Court of Muntinlupa, Branch 256;

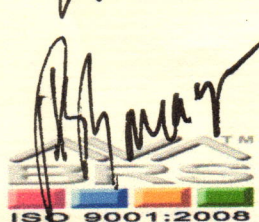
WHEREAS, on 28 August 2012, the City Government Of Muntinlupa also assessed and reclassified ASC from being a distributor and dealer of liquor, beer, wine, distilled spirits, cigarettes and tobacco products at the graduated rates provided in section 5(b), Chapter I, Title II of the Revenue Code of Muntinlupa City, to a retailer of essential commodities under section 5(d), Chapter I Title II of Ordinance No. 02-076; prompting ASC to file an administrative claim for refund for the periods from 16 March 2012 to 15 June 2014 and subsequently filed Civil Case No. 14-674, currently pending before the same Court[

WHEREAS, despite finality of the CTA and SC Decision mentioned above, the City Government of Muntinlupa continues to assess and collect from ASC business tax on its sales of liquor, beer, wine distilled spirits, cigarette and tobacco products on the basis of its reclassification as retailer of essential commodities under Section 5(d), Chapter I Title II of Ordinance No. 02-076, as amended by Ordinance No. 13-030;

WHEREAS, in summary, ASC has paid the following excess amounts under protest to the City Government of Muntinlupa:

PERIOD	EXCESS AMOUNT PAID UNDER PROTEST
16 December 2002 to 15 December 2009	Php7,967,316.79 (based on the records of Civil Case No. 13-063)
16 December 2009 to 15 March 2012	Php3,205,514.26 (based on records of Civil Case No. 13-063)
16 March 2012 to 15 June 2014	Php1,261,962.46 (based on records of Civil Case No. 14-674)
16 June 2014 to 15 June 2016	Php3,286,620.20 (based on computation duly approved by both parties)

NOW THEREFORE, BE IT RESOLVED, AS IT IS HEREBY RESOLVED, by the 9th Sangguniang Panlungsod, to authorize the **City Mayor Atty. Jaime R. Fresnedi** to represent the City Government of Muntinlupa in a **Compromise Agreement** with **Alabang Supermarket Corporation (ASC)** in relation to the **Civil Case Nos. 13-063 and 14-674** pending before **Branch 256** of the **Regional Trial Court (RTC)** of Muntinlupa City on the claims for **Business Tax Refund** or **Tax Credit** of the ASC.





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Page 3
Resolution No. 2022-631

ADOPTED, by the 9th Sangguniang Panlungsod of Muntinlupa this 28th day of March 2022, on its 142 Regular Session.

CONCURRED:

DISTRICT 1:

COUN. ATTY. RAUL R. CORRO
Member

COUN. ALEXSON V. DIAZ
Member

COUN. PATY KATY C. BONCAYAO
Member

COUN. LOUISITO A. ARCIAGA
Member

COUN. ALLAN REY A. CAMILON
Member

COUN. TING NIEFES
Member

COUN. STEPHANIE G. TEVES
Member

COUN. IVEE RHIA A. TADEFA
Member

DISTRICT 2:

COUN. ESTRELLITA S. SANTIAGO
Member

COUN. ENGR. MARISSA C. RONGAVILLA
Member

COUN. FRANCIS TANT. BAGATSING
Member

COUN. MARK LESTER M. BAES
Member

COUN. MA. DHE SIREE G. AREVALO
Member

COUN. ENGR. MAMERTO T. SEVILLA, JR.
Member

COUN. ENGR. ARLENE D. HILAPO
Member

COUN. CORNELIO M. MARTINEZ
Member



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Page 4
Resolution No. 2022-631

COUN. WALTER A. ARCILLA
President
Sectoral Representative
Association of Barangay Chairman

COUN. KENICH D. TAKAGI, JR.
President
Sectoral Representative
Federation of Sangguniang Kabataan

I HEREBY CERTIFY, as to the correctness of the foregoing **Resolution**.

CECILIA C. LAZARTE
Secretary to the Sanggunian

ATTESTED:

ARTEMIO A. SIMUNDAC
City Vice-Mayor/Presiding Officer

APPROVED:

ATTY. JAIME R. FRESNEDI
City Mayor

Date: 5 APR 2022

Norie/9th SP

