

SANTIAGO SYJUCO, INC., PETITIONER, VS. CITY ASSESSOR OF PASAY CITY, RESPONDENT.

G.R. No. L-25440. May 31, 1977

Ponente: MUÑOZ PALMA, J.

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MUÑOZ PALMA, J.:

Santiago Syjuco, Inc. is the registered owner of two parcels of land with improvements located at Roxas Boulevard and Roberts Street, Pasay City which were assessed sometime in 1964 by the City Assessor of Pasay City for taxation purposes in the sum of P512,670.00. A reconsideration of the assessment was sought but this was denied hence, Syjuco appealed to the Board of Assessment Appeals of Pasay City which in a decision dated November 6, 1964 reduced the new assessment from P512,670.00 to its previous value of P116,690.00. The City Assessor refused to implement the decision of the Board of Assessment Appeals of Pasay City and instead elevated the matter for review to the Secretary of Finance in accordance with the provisions of Republic Act No. 3275. (Brief of Petitioner, pp.1-3)

In the meantime, Santiago Syjuco, Inc. filed a Petition for Review with the Court of Tax Appeals praying that judgment be rendered requiring the City Assessor of Pasay City to carry into effect the decision of the Board of Assessment Appeals of Pasay City and also for collection of moral and actual damages against the City Assessor. The Petition was however dismissed by the Court of Tax Appeals in its resolution of November 5, 1965 on grounds of lack of jurisdiction to entertain the same. (pp. 15-18, rollo).

From that resolution of the Court of Tax Appeals, this Petition for Review was filed by Santiago Syjuco, Inc. on December 16, 1965, assigning one error, to wit: that the Court of Tax Appeals erred in holding that it had no jurisdiction over its petition.

The Court gave due course to the Petition for Review and the petitioner as well as the respondent City Assessor of Pasay City filed their respective briefs.

On May 6, 1977, this Court in a Minute Resolution required the parties to show cause why this Petition for Review should not be dismissed for having become moot and academic considering the length of time that had transpired since the case was considered submitted for decision.

In a Manifestation dated May 25, 1977, Atty. Antonio C. Pastelero, counsel for Santiago Syjuco Inc. informed the Court that the issues in the instant petition had already been settled and that petitioner's petition for review had become moot and academic.

IN VIEW OF THE ABOVE, We hereby dismiss this Petition without pronouncement as to costs.

So Ordered.

Teehankee, (Chairman), Makasiar, Antonio, and Martin, JJ., concur.

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