

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA Crim. Case No. O-970
(NPS Docket No. XVI-INV-19L-00492)
For: Violation of Section 255 of the NIRC of
1997, as amended

-versus-

EMMANUEL DELOS SANTOS,
ALAIN OLIVER B. BANZON,
MARICEL P. BANZON,
STELLA G. PANGANIBAN and
DAEAH PHILS., INC.,
Suite D 5/F Rose Industries
Building 11 Pioneer St., Brgy.
Kapitolyo, Pasig City,
(AT LARGE)

Members:

DEL ROSARIO, PJ, Chairperson,
MANAHAN, and
REYES-FAJARDO JJ.

Promulgated:

Accused.

MAR 03 2023 9:18 am

x-----x

RESOLUTION

On January 25, 2023, the Court issued a Resolution, dismissing the case in the following fashion:

WHEREFORE, the Court finds no probable cause to issue a warrant of arrest, on the ground of prescription of the offense charged. Likewise, on the same ground, the instant Information docketed as CTA Crim. Case No. O-970, is **DISMISSED**.

SO ORDERED.

On February 10, 2023, the prosecution filed a Motion for Reconsideration. In its motion, the prosecution finds erroneous the ruling that the criminal action filed against the accused is already barred by the statute of limitations.

Section 281 of the National Internal Revenue Code (NIRC), as amended, provides among others that the five (5)-year prescriptive period for tax offenses commences from the day of the commission of the violation of the law, and if the same be not known at the time, from the discovery thereof and institution of judicial proceedings for its investigation and punishment, and shall be suspended when proceedings are instituted against the persons guilty of the transgression.

For the prosecution, prescription has not set in as the prescriptive period, in this case, was tolled upon the filing of the Joint Complaint-Affidavit against accused before the Department of Justice (DOJ) on December 18, 2019.

The instant Motion must be denied.

Item III (2)(c) of the Revised Guidelines for Continuous Trial of Criminal Cases provides:

III. Procedure

xxx xxx xxx

2. Motions

xxx xxx xxx

(c) Meritorious Motions. - Motions that allege plausible grounds supported by relevant documents and/or competent evidence, except those that are already covered by the Revised Guidelines, are meritorious motions, xxx:

xxx xxx xxx

The motion for reconsideration of the resolution of a meritorious motion shall be filed within a non-extendible period of five (5) calendar days from receipt of such resolution, xxx.

Motions that do not conform to the requirements stated above shall be considered unmeritorious and shall be denied outright.

From the foregoing, the party aggrieved by the Resolution of the Court is conferred a non-extendible period of five (5) calendar days, reckoned from receipt thereof, within which to file a motion for reconsideration, lest the same shall be denied.

As admitted,¹ the prosecution received the Resolution dated January 25, 2023, dismissing the present case on the ground of prescription, on January 31, 2023. Consistent with the above rule, the prosecution had a non-extendible period of five (5) calendar days from January 31, 2023 or until February 5, 2023 to seek reconsideration of the adverse ruling. The prosecution's Motion for Reconsideration having been belatedly filed only on February 10, 2023, the Court is left with no other recourse but to deny the same.

Further, even assuming that the motion is timely filed, said motion shall likewise be denied for lack of merit.

As extensively discussed in the Resolution dated January 25, 2023, the Revised Rules of the Court of Tax Appeals explicitly provides that the institution of the criminal action shall interrupt the running of the period of prescription. The tax offense, in this case was, *committed* on February 25, 2017. Thus, the right of the government to institute the case against accused had already prescribed when the Information was filed before this Court on December 2, 2022.

WHEREFORE, the prosecution's Motion for Reconsideration is **DENIED**.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice

(on leave)
CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice

¹ Page 1, Paragraph No. 1, Prosecution's Motion for Reconsideration.