

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, CTA *EB* Crim. No. 146
Petitioner, (CTA Crim. Case No.
O-994)

Members:

-versus-

RINGPIS-LIBAN, Acting P.J.,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

STAR ASSET MANAGEMENT NPL Promulgated:
INC., MARK S. FRONDOSO AND
JOSEPH RYAN R. SYCIP,
Respondents. NOV 19 2025

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RESOLUTION

CUI-DAVID, J.:

This resolves petitioner’s *Motion for Reconsideration (of the Decision dated 21 May 2025)*, filed via registered mail on June 13, 2025, with respondents’ *Comment/Opposition [Re: Motion for Reconsideration (of the Decision dated 21 May 2025) dated June 13, 2025]*, filed via registered mail on June 30, 2025.

Petitioner seeks reconsideration of the *Decision* dated May 21, 2025 (assailed *Decision*) and prays that the case be remanded to the Court’s Third Division (Court in Division) for further proceedings. The dispositive portion of the assailed *Decision* reads:

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WHEREFORE, the instant *Petition for Review* is
DENIED for lack of merit.

SO ORDERED.

Petitioner argues that the government's right to prosecute the case against respondents has not prescribed, citing *People v. Consebido* (*Consebido*).¹ Petitioner alleges that the dismissal of the case deprives the government of its right to pursue respondents who allegedly evaded tax obligations. Petitioner also insists that its *Motion for Reconsideration (of the Resolution dated 26 September 2023)* was timely filed before the Court in Division on October 27, 2023. According to petitioner, the five (5)-day non-extendible period for filing a motion for reconsideration under Section 2(c), Part III of the Revised Guidelines for Continuous Trial of Criminal Cases does not apply, as it governs only meritorious motions to quash. Petitioner claims that, in view of *Consebido*, respondents' motion to quash on the ground of prescription does not qualify as a "meritorious motion" to which the five (5)-day rule applies.

Respondents, on the other hand, counter that the instant *Motion* is *pro forma* and should be denied outright. They maintain that the Court in Division correctly dismissed the *Motion for Reconsideration (of the Resolution dated 26 September 2023)* as it was filed beyond the reglementary period, and that there is no compelling reason to relax procedural rules. They maintain that the dismissal is proper considering the accused's constitutional right to be presumed innocent until proven guilty.

We resolve.

Records show that the assailed Decision was received by the Department of Justice (DOJ) on May 27, 2025, by the Bureau of Internal Revenue (BIR) on May 28, 2025, and by the Office of the Solicitor General (OSG) on June 3, 2025.² The deputization of the BIR legal officers as special prosecutors does not alter the standing of the DOJ as the principal prosecutor for petitioner, as provided under Section 5, Rule 110 of the Revised

¹ G.R. No. 258563, April 2, 2025 [Per J. Inting, *En Banc*].

² *EB* Docket, p. 384.



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Rules of Criminal Procedure,³ as amended, and as adopted by this Court in Section 3, Rule 9⁴ of the Revised Rules of the Court of Tax Appeals. Jurisprudence is settled that service of legal processes upon the principal counsel, not upon deputized lawyers, is decisive as to the date from which the 15-day period is counted.⁵ Thus, the instant Motion for Reconsideration should have been filed within 15 days from the DOJ's receipt of the Decision on May 27, 2025, or until June 11, 2025. As it is, the instant motion was belatedly filed on June 13, 2025.

Even if the motion were timely, it would still fail on the merits. Assuming *Consebido* applies and that respondents' motion to quash was not a "meritorious motion" within the contemplation of Section 2(c), Part III⁶ of the Continuous Trial Guidelines, petitioner's reliance on *Consebido* is still misplaced.

As clearly stated in the assailed *Decision*, the Petition for Review was dismissed not solely on the ground of prescription of offense, but mainly due to petitioner's failure to perfect a timely appeal. Under the Continuous Trial Guidelines, an appeal from an order granting a motion to quash must be filed within five (5) calendar days from receipt of the order. Petitioner failed to comply with this mandatory period. Thus, regardless of whether the motion to quash was meritorious or not, petitioner's *Motion for Reconsideration (of the Resolution dated*

³ SEC. 5. *Who must prosecute criminal action.* - All criminal actions either commenced by complaint or by information shall be prosecuted under the direction and control of a public prosecutor. In case of heavy work schedule of the public prosecutor or in the event of lack of public prosecutors, the private prosecutor may be authorized in writing by the Chief of the Prosecution Office or the Regional State Prosecutor to prosecute the case subject to the approval of the court. Once so authorized to prosecute the criminal action, the private prosecutor shall continue to prosecute the case up to end of the trial even in the absence of a public prosecutor, unless the authority is revoked or otherwise withdrawn.

⁴ SEC. 3. *Prosecution of criminal actions.* - All criminal actions shall be conducted and prosecuted under the direction and control of the public prosecutor. In criminal actions involving violation of the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue, and violations of the Tariff and Customs Code or other laws enforced by the Bureau of Customs, the prosecution may be conducted by their respective duly deputized legal officers.

⁵ *Republic v. Viaje, et al.*, G.R. No. 180993, January 27, 2016 [Per J. Reyes, Third Division], citing *National Power Corporation v. National Labor Relations Commission, et al.*, G.R. Nos. 90933-61, May 29, 1997 [Per J. Romero, Second Division]; *Baldovino-Torres v. Torres, et al.*, G.R. No. 248675, July 20, 2022 [Per J. Inting, Third Division]; *Commissioner of Customs v. Court of Tax Appeals, et al.*, G.R. No. 132929, March 27, 2000 [Per J. Mendoza, Second Division]; *National Power Corporation v. National Labor Relations Commission, et al.*, G.R. Nos. 90933-61, May 29, 1997 [Per J. Romero, Second Division].

⁶ 2. Motions

....
(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, such as:

....
v. Motion to quash information on the grounds that the facts charged do not constitute an offense, lack of jurisdiction, extinction of criminal action or liability, or double jeopardy under Sec. 3, par. (a), (b), (g), and (i), Rule 117;

....
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...**

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

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26 September 2023), was fatally defective for having been filed out of time.

Records show that petitioner received the Court in Division's *Resolution* dated September 26, 2023, on October 13, 2023. Thus, a motion for reconsideration should have been filed no later than October 18, 2023. However, petitioner filed the *Motion for Reconsideration (of the Resolution dated 26 September 2023)* only on October 27, 2023, nine (9) days beyond the allowable period. The Court in Division therefore correctly denied it outright for having been filed beyond the allowable period.

While procedural rules may be relaxed in exceptional cases to prevent manifest injustice or where strong considerations of substantial justice exist,⁷ no such circumstances are attendant in this case. As the Supreme Court has held, "the finality of a judgment becomes a fact upon the lapse of the reglementary period of appeal if no appeal is perfected, or no motion for reconsideration or new trial is filed."⁸

Thus, a belated motion for reconsideration is worthless, and the decision sought to be reconsidered becomes final and executory. Petitioner has not demonstrated any compelling reason to justify a departure from the procedural rule.

In sum, the Court finds that petitioner's *Motion for Reconsideration (of the Resolution dated 26 September 2023)* before the Court in Division was filed out of time. Petitioner's arguments fail to establish any cogent reason to warrant a reversal of the denial. As such, the assailed Decision has attained finality and is no longer subject to review. Consequently, the present *Motion* must likewise be denied for lack of merit.

WHEREFORE, the *Motion for Reconsideration (of the Decision dated 21 May 2025)* is hereby **DENIED** for lack of merit.

SO ORDERED.


LANEE S. CUI-DAVID
Associate Justice

⁷ *Pablo v. People*, G.R. No. 219510, November 14, 2016 [Per J. Perlas-Bernabe, First Division].

⁸ *Barrio Fiesta Restaurant, et al. v. Beronia*, G.R. No. 206690, July 11, 2016 [Per J. Brion, Second Division].

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WE CONCUR:



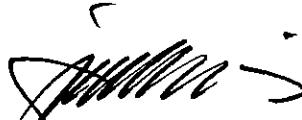
MA. BELEN M. RINGPIS-LIBAN

Associate Justice



CATHERINE T. MANAHAN

Associate Justice



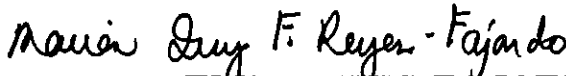
JEAN MARIE A. BACORRO-VILLENA

Associate Justice

(Inhibited)

MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice



MARIAN IVY F. REYES-FAJARDO

Associate Justice



CORAZON G. FERRER-FLORES

Associate Justice



HENRY S. ANGELES

Associate Justice

