



**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

CTA CRIM. CASE NO. O-331

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

NOTICE OF RESOLUTION

**BENITO F. SANTOS, JR. c/o UBE
CONSTRUCTION CORP.,**
Accused.

To:

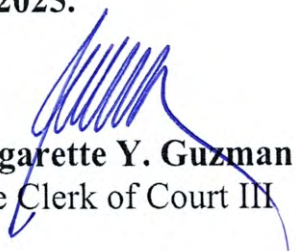
**SR. ASST. CITY PROSECUTOR JULAN C. ILAO, MNSA
2nd ASSISTANT CITY PROSECUTOR ALFREDO P. AGCAOILI
ASSISTANT CITY PROSECUTOR RONALD C. TORRALBA**
Office of the City Prosecutor
Department of Justice
Quezon City

ATTY. ANGELINE V. WILSON
Bureau of Internal Revenue - Revenue Region No. 7A
Legal Division, Room 516, Roof Deck Fisher Mall,
Fernando Poe Jr. Avenue corner Quezon Avenue
Quezon City

GREETINGS:

You are hereby notified by these presents that on **February 10, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 12, 2025.**


Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA CRIM. CASE NO. O-331
*For: Violation of Sections 56(b),
106(a) & 255 in relation to Sections
27 and 108 of the NIRC*

- versus -

Members:

BENITO F. SANTOS, JR.
c/o UBE CONSTRUCTION
CORP.
28B Mapagkawangawa St.,
Teacher's Village, Quezon City
(AT LARGE)

DEL ROSARIO, P.J.,
Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.

Accused.

Promulgated **FEB 10 2025, 9:00AM**

X ----- X

RESOLUTION

For the Court's resolution is plaintiff's **Motion for Partial Reconsideration (Re: Resolution dated November 20, 2024)** [Motion] filed personally and *via* email on January 23, 2025.

To recall, in the November 20, 2024 Resolution, the Court dismissed the Amended Information and set aside the Alias Warrant of Arrest dated May 12, 2024 issued against accused.

In its Motion, plaintiff states that the conclusions of the Court in its Resolution dated November 20, 2024 are "erroneous and should therefore be reconsidered". It claims that the said Resolution was received by the Bureau of Internal Revenue (BIR) Prosecution Division on December 5, 2024 but was forwarded to BIR RR7A- Legal Division, the responsible office handling the subject case, on January 9, 2024. According to plaintiff, counting fifteen (15) days from BIR RR7A-Legal Division's receipt, it had until January 24, 2025 to file its Motion.

RESOLUTION

People of the Philippines vs. Benito F. Santos, Jr.

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In Notice of Resolution dated November 26, 2024, it is clear that plaintiff received the aforementioned Resolution on **December 5, 2024**. Thus, it had only until **December 20, 2024** within which to file an appropriate Motion for Reconsideration pursuant to Sec. 1, Rule 15 of the Revised Rules of the Court of Tax Appeals. Plaintiff's Motion filed on January 23, 2025 was therefore **filed out time**.

In view of the foregoing, an Entry of Judgment was issued stating that the November 20, 2024 Resolution had become **final and executory on December 25, 2024**.

WHEREFORE, premises considered, plaintiff's Motion for Partial Reconsideration (Re: Resolution dated November 20, 2024) is **DENIED**.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



LANEE S. CUI-DAVID

Associate Justice