

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE
PHILIPPINES,

Plaintiff,

CTA Criminal Case No. O-199
For: Violation of Section 255 of the
National Internal Revenue Code
of the Philippines (NIRC)

- versus -

Members:

MANAHAN, Chairperson,
REYES-FAJARDO, and
ANGELES, JJ.

MARIEANDY A. FRICKE

(No. 111 Guava Drive, Ayala, Alabang
Muntinlupa City),

Accused.

Promulgated:

DEC 06 2024

1:06 p.m.

x-----x

RESOLUTION

On August 6, 2024, the Court issued a Resolution, dismissing the case on the ground that the Information failed to demonstrate the Court's jurisdiction over this case, to wit:

WHEREFORE, CTA Criminal Case No. O-199 charging accused Marieandy A. Fricke of violation of Section 255 of the National Internal Revenue Code of 1997, as amended is **WITHDRAWN** from the archives and accordingly **DISMISSED** for lack of jurisdiction.

SO ORDERED.

On September 6, 2024, the prosecution filed a Formal Entry of Appearance with Motion for Reconsideration.

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 August 6, 2024, withdrawing the case from the archives and accordingly dismissing the present case, on August 22, 2024. Consistent with the above rule, the prosecution had a non-extendible period of five (5) calendar days from August 22, 2024 or until August 27, 2024 to seek reconsideration of the adverse ruling. The prosecution's Motion for Reconsideration having been belatedly filed only on September 6, 2024, the Court is left with no other recourse but to deny the same.

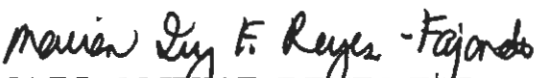


¹ Page 2, Paragraph No. 5, Prosecution's Motion for Reconsideration.

WHEREFORE, the prosecution's Motion for Reconsideration is **DENIED** for being filed out of time.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice