

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Plaintiff- Appellant,

CTA EB CRIM. NO. 107
(CTA Crim Case No.
O-956)

-versus-

Present:
Del Rosario, P.J.,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, *and*
Angeles, JJ.

ZIEGFRIED LOO TIAN,
Accused-Appellee,

Promulgated:

NOV 18 2024

X-----

X

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is the plaintiff-appellant's "Motion for Reconsideration (*of the Decision dated June 18, 2024*)"¹ received by the Court on July 10, 2024, with respondent's "Comment/Opposition (Re: Motion for Reconsideration dated July 5, 2024 for the Decision dated June 18, 2024)"² filed on August 12, 2024.

Petitioner seeks reconsideration of this Court's Decision, the dispositive portion of which reads as follows:

"WHEREFORE, premises considered, the instant Amended Verified Petition for Review is **DENIED** for lack of jurisdiction.

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¹ Rollo, CTA EB CRIM. NO. 107, pp. 579-594

² Ibid., pp. 600-618.

SO ORDERED.”

Plaintiff-appellant maintains that the Motion for Reconsideration is timely filed on January 5, 2023; that the reckoning point for the counting of the fifteen (15)-day period for filing of motion for reconsideration is on December 21, 2022, the date when the Bureau of Internal Revenue (BIR) received the assailed Resolution dated December 5, 2022; that the Resolution dated December 5, 2022 of the Court in Division has not become final and executory due to the timely filing of the Motion for Reconsideration; that the Court *En Banc* can exercise appellate jurisdiction; and that prescription has not set in, since the period of discovery and the institution of judicial proceedings for the violation of Section 254 of the Tax Code against accused not only triggers the interruption of prescriptive period, but at the same time triggers the interruption of the same prescriptive period on July 5, 2012, or the date of filing with the Department of Justice. Hence, plaintiff-appellant moves that the Court *En Banc*: (1) set aside the Resolution dated December 5, 2022 dismissing the Information, on the ground of prescription of the offense charged; (2) set aside the Resolution dated February 9, 2023, denying the Motion for Reconsideration; (3) set aside the Decision dated June 18, 2024, denying the Amended Verified Petition for Review on the ground of lack of jurisdiction; and (4) issue an Order/Resolution setting the case for Arraignment and Pre-Trial.

Conversely, accused-appellee submits that the right of the plaintiff to prosecute accused has prescribed under Section 281 of the Tax Code; that the case must be dismissed for violation of accused's right to speedy disposition of cases; that the prosecution took more than ten (10) years from the filing of the complaint to the filing of the Information in Court; and that it is for the prosecution to prove that accused's right to disposition of cases was not violated. Accused-appellee prays that that Motion for Reconsideration be dismissed for lack of merit and that the Court *En Banc*'s decision be affirmed.

After consideration, the Court *En Banc* resolves to deny the “Motion for Reconsideration.” The Court *En Banc* reviewed the grounds relied upon by petitioner in support of its Motion for Reconsideration but finds no cogent reason to grant the same. The Court *En Banc* notes that plaintiff-appellant basically rehashed its arguments which were sufficiently passed upon and discussed by the Court in Division in its Resolution, and in the assailed *En Banc* Decision, to discuss them anew would only be superfluous.

Applying the ruling of the Supreme Court in the case of *Social Justice Society (SJS) Officers, et al. v. Alfredo S. Lim, et seq.*,³ it would be a useless formality for the Court *En Banc* to reiterate the reasons already set forth in the assailed Decision,

³ G.R. No. 187836, March 10, 2015 (Resolution on Motion for Reconsideration), citing *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al., et seq.*, G.R. No. 109645, March 4, 1996 (324 Phil. 483).

it suffices for the Court *En Banc* to deal generally and summarily with the motion for reconsideration and merely state a legal ground for its denial, thus:

“The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. **This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant;** and it would be a needless act, too, with respect to issues raised for the first time, these being, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); *i.e.*, the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.” (*Emphasis added*)

In view of the foregoing disquisitions, the Court finds no compelling reason to reverse or modify the Decision promulgated on June 18, 2024.

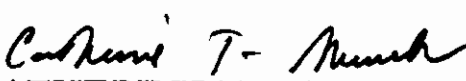
WHEREFORE, plaintiff-appellant’s Motion for Reconsideration (of the Decision dated June 18, 2024) is **DENIED** for lack of merit.

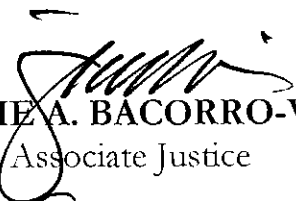
SO ORDERED.

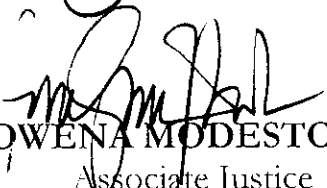

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

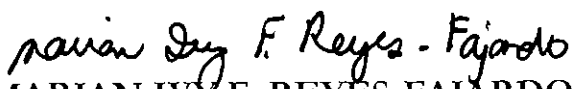
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

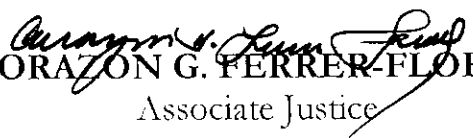

CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice