



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

FIRST DIVISION

CTA CRIM. CASE NO. O-807

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

NOTICE OF RESOLUTION

RONIE ROMANO EUSTAQUIO,
Accused.

To:

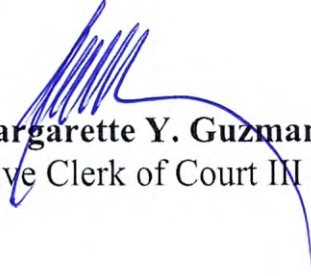
PROSECUTOR GENERAL BENEDICTO A. MALCONTENTO
ASST. STATE PROS. ROBERT D.G. ONG, JR.
Department of Justice
Padre Faura Street, Ermita
1000 Manila

ATTY. ROBERTO G. DAMIAN, JR.
ATTY. GREGHVON A. MATOL
Bureau of Internal Revenue
Room 704, Prosecution Division, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

GREETINGS:

You are hereby notified by these presents that on **July 30, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 31, 2024.**


Atty. Margarette Y. Guzman
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA Crim. Case No. **O-807**

For: Violation of Section 255
of the National Internal
Revenue Code (NIRC) of
1997, as amended

- versus -

Members:

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

RONIE ROMANO EUSTAQUIO,
Accused.

Promulgated:

JUL 30 2024; 3:55 PM

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RESOLUTION

For the Court's resolution is plaintiff People of the Philippines' (**plaintiff's**) "Motion for Reconsideration (of the Decision dated April 30, 2024)"¹ (**MR**) filed on 24 May 2024 through registered mail², praying for the reversal of the Resolution dated 30 April 2024³ (**assailed Resolution**) which dismissed the instant case due to prescription.

In the MR, plaintiff mainly argues that prescription should not prejudice the government's right to collect taxes, the same being the lifeblood of the nation. Citing the case of *People of the Philippines v. Hon. Oscar L. Leviste, Presiding Judge of the Regional Trial Court of Quezon City, Branch 97, et al.*⁴, plaintiff also claims that the State is entitled to the constitutional right of due process and thus, must be given a day in court to prosecute the instant case.

¹ Division Docket, pp. 90-95.

² Received by the Court on 29 May 2024.

³ Id., pp. 82-89.

⁴ G.R. No. 104386, 28 March 1996.

RESOLUTION

CTA Crim. Case No. **O-807**

People of the Philippines v. Ronie Romano Eustaquio

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We resolve.

An examination of the records of the case warrants the dismissal of the MR due to its belated filing.

Pursuant to Section 6⁵, Rule 120 in relation to Section 1⁶, Rule 121 of the Revised Rules of Criminal Procedure, an aggrieved party shall have fifteen (15) days from notice of the judgment of conviction or final order to file a motion for new trial or reconsideration, otherwise the said judgment or final order (being contested) shall become final and executory.

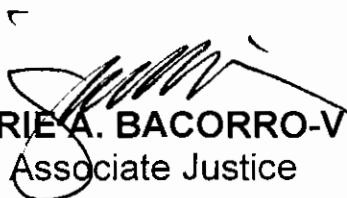
Here, based on the Notice of Resolution dated 02 May 2024⁷, plaintiff, through the Department of Justice (DOJ), received the assailed Resolution on 06 May 2024. Counting 15 days therefrom, plaintiff had until **21 May 2024** to file the MR. However, the MR was filed only on 24 May 2024 (through registered mail), thus it was filed out of time. Consequently, the Resolution of 30 April 2024 had already attained finality.

It is settled that a judgment becomes final and executory by operation of law. Finality becomes a fact when the reglementary period to appeal lapses and no appeal is perfected within such period.⁸

ACCORDINGLY, the plaintiff's "Motion for Reconsideration (of the Decision dated April 30, 2024)" filed on 24 May 2024 is **DENIED** for having been filed out of time.

SO ORDERED.


ROMAN G. DEL ROSARIO
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

⁵ SEC. 6. *Promulgation of Judgment.* — [.]

⁶ SEC. 1. *New Trial or Reconsideration.* — [.]

⁷ Division Docket, p. 81.

⁸ See *Social Security System v. Ma. Fe F. Isip*, G.R. No. 165417, 04 April 2007.

RESOLUTION

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People of the Philippines **v.** Ronie Romano Eustaquio

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ON LEAVE

LANEE S. CUI-DAVID

Associate Justice