REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CRIM CASE NO. O-1020

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

NOTICE OF RESOLUTION

RONALD PUNAY ROBIN,
Accused.

To:

PROSECUTOR GENERAL RICHARD ANTHONY D. FADULLON
ASST. STATE PROSECUTOR JENNY A. DE CASTRO
Department of Justice
Padre Faura Street, Ermita, Manila 1000

ATTY. RAMON B. LORENZO
ATTY. ROWELL B. VICENTE
ATTY. KRISTINE ALMA T. CAYABYAB
Bureau of Internal Revenue
Legal Division, Revenue Region No. 6
5/F, BIR Building I, Solana Street
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(Counsel for the Accused)
Mailbox No. 10-BC, Tower B
Manhattan Heights, Barangay Socorro
Cubao, Quezon City 1109

MR. RONALD PUNAY ROBIN
No. 975 Josefina, 3rd Street
Brgy. 531, Zone 52, Sampaloc
Manila

GREETINGS:

You are hereby notified by these presents that on **September 25, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **September 29, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

RONALD PUNAY ROBIN,
Accused.

CTA CRIM. CASE NO. O-1020

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

Members:

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

Promulgated:

SEP 25 2025; 11:10AM

x- -x

RESOLUTION

CUI-DAVID, J.:

This resolves plaintiff's *Motion for Reconsideration on the Civil Aspect of the Case (Re: Decision dated April 23, 2025)*[1] ["***Motion***"], filed on May 8, 2025. The Motion seeks reconsideration of the civil aspect of the *Decision*[2] promulgated on April 23, 2025 (assailed *Decision*), the dispositive portion of which reads:

> **WHEREFORE**, in light of the foregoing, accused **RONALD PUNAY ROBIN** is hereby **ACQUITTED** due to the failure prosecution to prove his guilt beyond reasonable doubt. There being no competent evidence to prove his civil liability, he is also exonerated from the same.
>
> Accordingly, the ₱60,000.00 cash bond posted by accused is cancelled pursuant to Section 22, Rule 114 of the Revised Rules of Criminal Procedure. The refund shall be processed only upon presentation of the Official Receipt and

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[1] Docket, pp. 863–869.
[2] *Id.* at 842–862.

> shall be released to the person named therein or to the duly authorized representative, in accordance with *En Banc* Resolution No. 03-2009, *Re: Guidelines on Reduction and Refund of Bail Bonds.*
>
> **SO ORDERED.**

In its *Motion*, plaintiff prays for a new decision affirming the validity of the assessments issued against accused and ordering him to pay the Bureau of Internal Revenue (BIR) the assessed deficiency taxes, inclusive of charges and penalties.

Plaintiff raises the following grounds:

> I. WITH ALL DUE RESPECT, THE HONORABLE COURT ERRED IN RULING THAT THE PROSECUTION FAILED TO ADDUCE PROOF THAT ACCUSED AUTHORIZED DONALD REYES TO RECEIVE THE PAN AND THE FANs ON HIS BEHALF.
>
> II. FINALLY, THE HONORABLE COURT ERRED IN RULING THAT THE PROSECUTION FAILED TO ESTABLISH THE ACCUSED'S CIVIL LIABILITY.

Despite being given the opportunity, accused did not file any objection or opposition to plaintiff's *Motion.*[3]

Hence, the Court resolves.

After a careful examination of the records and meticulous evaluation of plaintiff's arguments, the Court finds no sufficient and cogent reason to disturb its ruling in the assailed *Decision.* The issues raised in the instant *Motion* have already been thoroughly discussed and passed upon in pages 13–20 of the assailed *Decision.*

To reiterate, the service of the Preliminary Assessment Notice (PAN), Formal Letter of Demand, and Final Assessment Notice (FAN) to Mr. Donald Reyes was improper. Moreover, there is no proof that the accused personally received these documents. This deficiency renders the assessment null and void. In the absence of a valid assessment, no criminal conviction or corresponding civil liability can arise for **failure to pay tax** under Section 255 of the National Internal Revenue Code of 1997, as amended.

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[3] Records Verification Report dated June 30, 2025.

WHEREFORE, premises considered, plaintiff's *Motion for Reconsideration on the Civil Aspect of the Case (Re: Decision dated April 23, 2025)* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

(On Leave)
ROMAN G.DEL ROSARIO
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice