



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

**FIRST DIVISION**

**CTA CRIM CASE NO. A-15**

**PEOPLE OF THE PHILIPPINES,**  
Plaintiff-Appellant,

- versus -

**AGERICO L. BANZON,**  
Accused-Appellee.

X-----X **NOTICE OF RESOLUTION**

**CTA CRIM CASE NO. A-28**

**PEOPLE OF THE PHILIPPINES,**  
Plaintiff-Appellant,

- versus -

**AGERICO L. BANZON,**  
Accused-Appellee.

**To:**

**MR. AGERICO L. BANZON**  
BANZ BUILT CONSTRUCTION  
c/o Atty. Ma. Nanette Q. Encarnacion  
Peneyra Road beside Coliseum  
Puerto Prinsesa City, Palawan

**ATTY. CATHERINE ROSE R. TORTOLES**  
Bureau of Internal Revenue  
Room 704, Prosecution Division, BIR National Office Building  
Sen. Miriam P. Defensor-Santiago Avenue  
Diliman, Quezon City

**ATTY. MA. NANETTE Q. ENCARNACION**  
(Counsel for the Accused Agerico L. Banzon)  
Paneyra Road beside Coliseum  
Puerto Princesa City, Palawan

**THE PRESIDING JUDGE**  
REGIONAL TRIAL COURT  
Branch 52 - Puerto Princesa City  
Justice Hall Building, Rafols Road  
Puerto Princesa City, Palawan

***GREETINGS:***

You are hereby notified by these presents that on **October 16, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **October 17, 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-Appellant,

CTA Crim. Case No. A-15  
(Criminal Case Nos. 32803 & 32806  
For: Violation of Section 254 of the NIRC  
of 1997, as amended

- versus -

Criminal Case Nos. 32804 & 32805  
For: Violation of Section 255 of the NIRC  
of 1997, as amended)

AGERICO L. BANZON,  
Accused-Appellee.

X-----X

AGERICO L. BANZON,  
Accused-Appellant,

CTA Crim. Case No. A-28

Members:

- versus -

BACORRO-VILLENA, *Acting Chairperson,*  
*and*  
CUI-DAVID, JJ.

PEOPLE OF THE PHILIPPINES,  
Plaintiff-Appellee.

Promulgated:

OCT 16 2025; 10:45 AM

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**RESOLUTION**

For the Court's resolution are the following:

1. People of the Philippines' (**plaintiff's**) "Motion for Reconsideration (To the Resolution dated February 20, 2025)" (**MR**) in CTA Crim. Case No. **A-15**, filed personally on 05 March 2025 and *via* electronic mail on 06 March 2025, without Agerico L. Banzon's (**accused's**) comment despite due notice;<sup>1</sup> and

<sup>1</sup> Per Records Verification dated 27 May 2025.

## RESOLUTION

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2. Accused's Appellant's Brief, filed *via* registered mail on 10 March 2025<sup>2</sup>, in partial compliance with this Court's directive in the Minute Resolution dated 30 June 2025 — specifically, the submission of three (3) additional copies<sup>3</sup> thereof within five (5) days from notice — but without compliance with the additional directive in the same Minute Resolution to transmit, *via* electronic mail (**email**), a Portable Document Format (**PDF**) copy thereof within twenty-four (24) hours from notice.

Earlier, in the Resolution dated 20 February 2025<sup>4</sup> (**assailed Resolution**), this Court noted accused's Notice of Appeal, filed on 23 September 2022, and assigned it a separate docket number, CTA Crim. Case No. **A-28**. Whereas, this Court dismissed the appeal of the People of the Philippines, docketed as CTA Crim. Case No. **A-15**, for having been filed out of time. In the same Resolution, this Court directed the parties to file, within five (5) days from receipt thereof, a Manifestation stating whether they would adopt their previously filed briefs in plaintiff's appeal as their respective briefs in accused's appeal. Should they choose not to adopt their previously filed briefs, they were instructed to submit either a supplemental or an entirely new brief within ten (10) days.

In relation to accused's appeal, this Court noted **plaintiff's Manifestation dated 03 March 2025**, filed *via* registered mail on 03 March 2025 and transmitted *via* email on 06 March 2025, stating that it opted not to adopt the previously filed brief and that it will file a new brief and submit the same within ten (10) days from the filing of accused's brief, pursuant to the assailed Resolution. However, **accused failed to file a Manifestation** in compliance with the directive in the said assailed Resolution as *per* the Records Verification dated 24 March 2025 in CTA Crim. Case No. **A-28**.

As regards the dismissal of plaintiff's appeal, this Court found that the records show that plaintiff actually received the Regional Trial Court (RTC) Branch 52-Puerto Princesa City's (**court a quo's**) Order dated 05 September 2022 (**assailed Order**) on 09 September 2022 (through the Office of the City Prosecution) and on 16 September 2022 (through the Bureau of Internal Revenue [**BIR**]), contrary to its bare

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<sup>2</sup> Received by the Court on 26 May 2025.

<sup>3</sup> Pursuant to A.M. No. 11-9-4-SC, in relation to CTA *En Banc* Resolution No. 2-2021 dated 07 January 2021.

<sup>4</sup> Division Docket, pp. 345-350.

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allegation of receiving it on 23 September 2022. Counting fifteen (15) days from the later date, plaintiff had until 03 October 2022 to file an appeal. However, since it filed its Notice of Appeal only on 10 October 2022, the appeal was filed out of time and must be dismissed as untimely.

In the instant MR, plaintiff implores the benevolence of this Court in setting aside the assailed Resolution<sup>5</sup> that dismissed its appeal. Plaintiff argues that, contrary to the Court's ruling, its Notice of Appeal dated 07 October 2022<sup>6</sup> was filed on time or within the fifteen (15)-day reglementary period for perfecting an appeal, as it received the court *a quo*'s assailed Order on 23 September 2022.<sup>7</sup> Plaintiff added that the BIR Revenue District Office (**RDO**) No. 36 – Puerto Princesa City forwarded the assailed Order to the BIR Prosecution Division, National Office Building, Agham Road (now, Senator Miriam P. Defensor-Santiago Avenue), Diliman, Quezon City (and not when it was received by BIR RDO No. 36 – Puerto Princesa City on 16 September 2022). In support of such claim, plaintiff adduces, for the first time, the following pieces of evidence:

1. A photocopy of the assailed Order with the marking receipt on 16 September 2022 by the BIR RDO No. 36 – Puerto Princesa City;<sup>8</sup>
2. A photocopy of the Reference Slip dated 16 September 2022 issued by the ARDO of BIR RDO No. 36 – Puerto Princesa City;<sup>9</sup> and
3. A photocopy of the 1<sup>st</sup> Indorsement dated 20 September 2022 of the BIR RDO No. 36 – Puerto Princesa City.<sup>10</sup>

Plaintiff maintains that the counsel of record for the prosecution is the **BIR Prosecution Division**, located at Room 704, BIR National Office, BIR Road, Diliman, Quezon City. Plaintiff argues that numerous communications, orders, and resolutions issued by the court *a quo* were previously and consistently sent to the office and/or email address of said counsel of record. Plaintiff, however, offers no explanation as to why the court *a quo* did not send the assailed Order

<sup>5</sup> Supra at note 4.

<sup>6</sup> See Notice of Appeal dated 07 October 2022, RTC Records (Crim. Case No. 32803), pp. 642-643.

<sup>7</sup> Id., p. 642.

<sup>8</sup> Annex "**A**" to Plaintiff's "Motion for Reconsideration (To the Resolution dated February 20, 2025)".

<sup>9</sup> Annex "**B**" to Plaintiff's "Motion for Reconsideration (To the Resolution dated February 20, 2025)".

<sup>10</sup> Annex "**C**" to Plaintiff's "Motion for Reconsideration (To the Resolution dated February 20, 2025)".

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to that office or its email address and instead served it upon the BIR RDO No. 36 – Puerto Princesa City, which plaintiff characterizes as improper service.

Plaintiff thus asserts that it had 15 days from receipt of the assailed Order by the BIR Prosecution Division on 23 September 2022, or until 10 October 2022, within which to file its Notice of Appeal. Plaintiff claims that, having filed its Notice of Appeal *via* registered mail with court *a quo* on 10 October 2022, as evidenced by the Registry Receipt<sup>11</sup>, it has sufficiently established that the filing was timely. Accordingly, plaintiff contends that this Court should not have dismissed its appeal.

On the other hand, as earlier noted, accused failed to comment on the instant MR despite due notice.

With respect to accused's Appellant's Brief, records show that on 28 July 2025, accused filed a "Manifestation/Motion" requesting this Court to admit the three (3) additional copies of said brief sent by mail and to consider him as having complied with the directive in the Minute Resolution dated 30 June 2025. Accused's counsel, Atty. Maria Nenette Quicho-Encarnacion, explains that she was unable to comply immediately with the Court's directive upon receiving the said Minute Resolution on 21 July 2025 because several areas in Puerto Princesa City were submerged in floodwater, resulting in the suspension of office operations for the entire week from 21 July 2025 (Monday) to 25 July 2025 (Friday). Upon resumption of work on 28 July 2025 (Monday), she promptly caused the mailing of the three (3) additional copies of accused's Appellant's Brief.

Despite this, accused's counsel still failed to comply with the directive to submit a PDF copy of accused's Appellant's Brief *via* email within the prescribed period — and continues to be non-compliant to date. As noted in the Records Verification dated 20 August 2025, accused has not emailed the soft copies of his Appellant's Brief and his "Manifestation/Motion".

**We resolve.**

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<sup>11</sup> See Affidavit of Service dated 10 October 2022, RTC Records (Crim. Case No. 32803), p. 644.

**RESOLUTION**

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**PLAINTIFF'S MOTION FOR  
RECONSIDERATION (MR) OF  
THIS COURT'S ASSAILED  
RESOLUTION LACKS MERIT**

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (**RRCTA**), as amended, provides:

...  
SEC. 1. *Who may and when to file motion.* — Any aggrieved party may seek a reconsideration or new trial of any decision, resolution or order of the Court **by filing a motion for reconsideration** or new trial **within fifteen days from the date of receipt** of notice of the decision, resolution or order of the Court in question.<sup>12</sup>  
...

As discussed in the assailed Resolution<sup>13</sup>, contrary to plaintiff's bare allegation that it received the court *a quo*'s assailed Order on 23 September 2022, a review of the court *a quo*'s assailed Order, which forms part of the RTC Records, reveals that plaintiff, through the **Office of the City Prosecutor (OCP)** (a constituent office of the Department of Justice [DOJ's] National Prosecution Service [NPS]) and the **BIR**, actually received it on **09 September 2022**, and **16 September 2022**, respectively — as indicated in writing under the "Copy Furnished" portion.

Notwithstanding that this Court reckoned the 15-day reglementary period for filing an appeal from the later receiving date of 16 September 2022 (to emphasize that the appeal would still be filed out of time), it is worth noting that the period for the filing of the instant MR should begin upon receipt by the DOJ of the assailed Order since the DOJ's public prosecutor is the principal prosecutor in this case before the court *a quo*.

Section 5, Rule 110 of the Revised Rules of Criminal Procedure (**RRCP**), as amended by A.M. No. 02-2-07-SC<sup>14</sup>, provides:

...  
Sec. 5. *Who must prosecute criminal action.* — **All criminal actions either commenced by complaint or by information shall be**

<sup>12</sup> Emphasis supplied.

<sup>13</sup> Supra at note 4.

<sup>14</sup> RE: PROPOSED AMENDMENTS TO SECTION 5, RULE 110 OF THE REVISED RULES OF CRIMINAL PROCEDURE.

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prosecuted under the direction and control of a public prosecutor. In case of heavy work schedule of the public prosecutor or in the event of lack of public prosecutors, the private prosecutor may be authorized in writing by the Chief of the Prosecution Office or the Regional State Prosecutor to prosecute the case subject to the approval of the court. Once so authorized to prosecute the criminal action, the private prosecutor shall continue to prosecute the case up to the end of the trial even in the absence of a public prosecutor, unless the authority is revoked or otherwise withdrawn. However, in Municipal Trial Courts or Municipal Circuit Trial Courts when the prosecutor assigned thereto or to the case is not available, the offended party, any peace officer, or public officer charged with the enforcement of the law violated may prosecute the case. This authority cease upon actual intervention of the prosecutor or upon elevation of the case to the Regional Trial Court.<sup>15</sup>

...

Section 3, Rule 9 of the RRCTA, as amended, provides:

...

**SEC. 3. Prosecution of criminal actions. — All criminal actions shall be conducted and persecuted under the direction and control of the public prosecutor. In criminal actions involving violation of the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue, and violations of the Tariff and Customs Code or other laws enforced by the Bureau of Customs, the Prosecution may be conducted by their respective duly deputized legal officers.**<sup>16</sup>

...

Based on the foregoing provisions, the reckoning point for the counting of the 15-day period to file a Notice of Appeal is on **09 September 2022**, the date when the assailed Order was served upon the OCP of Puerto Princesa City. Plaintiff therefore had until 24 September 2022 within which to file a Notice of Appeal. Since 24 September 2022 fell on a Saturday, the last day for filing was on **26 September 2022**, the next working day.

Accordingly, when plaintiff filed its Notice of Appeal on 10 October 2022, its right to appeal had already lapsed. A party that fails to assail a decision within the prescribed period loses its right to do so, and the decision, as to that party, becomes final and executory.

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<sup>15</sup> Emphasis supplied.

<sup>16</sup> Emphasis supplied.

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It is important to bear in mind that a judgment becomes final by operation of law.<sup>17</sup> The finality of a decision becomes a fact upon the lapse of the reglementary period of appeal if no appeal is perfected or no motion for reconsideration or new trial is filed. The Court need not even pronounce the finality of the decision as the same becomes final by operation of law.<sup>18</sup>

In *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation*<sup>19</sup>, the Supreme Court emphasized that:

...

It has been ruled that **perfection of an appeal** in the manner and within the period laid down by law is **not only mandatory but also jurisdictional**. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case. At the risk of being repetitious, We declare that the right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law.

...

Since the court a *quo*'s assailed Order, insofar as plaintiff's appeal is concerned, has become final and executory, this Court no longer has appellate jurisdiction to review it. Accordingly, this Court must deny the instant MR and affirm the dismissal of plaintiff's appeal.

ACCUSED'S NONCOMPLIANCE  
WITH THE REQUIRED  
ELECTRONIC TRANSMITTAL  
OF A PORTABLE DOCUMENT  
FORMAT (PDF) OF HIS  
APPELLANT'S BRIEF

As to accused's appeal, which assails his conviction, accused was able to submit the three (3) additional copies of his Appellant's Brief but still failed to comply with this Court's directive in the Minute Resolution dated 30 June 2025 to submit a PDF copy thereof *via* email within the prescribed period. As noted earlier, as of 20 August 2025

<sup>17</sup> *Spouses Catalino C. Poblete and Anita O. Poblete v. Banco Filipino Savings and Mortgage Bank, et al.*, G.R. No. 228620, 15 June 2020 [Per J. Lopez, First Division].

<sup>18</sup> *Johanson V. Disuanco, et al. v. Miguel Luis R. Villafuerte*, G.R. No. 247391, 13 July 2021 [Per J.Y. Lopez, *En Banc*], citing *Barrio Fiesta Restaurant, et al. v. Helen Beronia*, G.R. No. 206690, 11 July 2016 [Per J. Brion, Second Division].

<sup>19</sup> G.R. No. 167606, 11 August 2010 [Per J. Mendoza, Second Division]; Emphasis in the original text.

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and up to the present, accused has not emailed the soft copies of his Appellant's Brief.

Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024, adopting A.M. No. 10-3-7-SC and A.M. 11-9-4-SC, or the Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule (**eFiling Guidelines**), provides that PDF copies of pleadings must be transmitted within 24 hours from the filing of paper copies:

- ...
2. **Manner of transmittal.** - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:
- ...

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; **otherwise, the pleading or court submission shall be deemed as not filed.**<sup>20</sup>

...

Since accused failed to transmit a PDF copy of his Appellant's Brief within the prescribed period, or even thereafter, this Court must consider the said pleading as not filed. In which case, this Court may *motu proprio* dismiss accused's appeal for failure to file his brief.

In appeals of criminal cases, the appellant's failure to timely file his or her brief is a ground for the dismissal of an appeal. This is authorized by Section 8, Rule 124 of the Rules, which states:

...

Section 8. *Dismissal of appeal for abandonment or failure to prosecute.* — The Court of Appeals may, upon motion of the appellee or ***motu proprio*** and with notice to the appellant in either case, **dismiss the appeal if the appellant fails to file his brief within the**

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**time prescribed by this Rule**, except where the appellant is represented by a counsel *de oficio*.<sup>21</sup>

...

Similarly, Section 1(e), Rule 50 of the Rules of Court (**ROC**), as amended<sup>22</sup>, provides:

...

Sec. 1. *Grounds for dismissal of appeal.* – **An appeal may be dismissed** by the Court of Appeals, on its own motion or on that of the appellee, on the following grounds:

...

(e) **Failure of the appellant to serve and file** the required number of copies of his **brief** or memorandum within the time provided by these Rules[.]<sup>23</sup>

...

Notably, the dismissal of an appeal based on the foregoing provisions is in accord with the well-settled principle that “the right to appeal is not a natural right or a part of due process; it is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of law. A party who seeks to avail of the right must, therefore, comply with the requirements of the rules, failing which the right to appeal is invariably lost”.<sup>24</sup> Compliance with procedural rules is mandatory, “since they are designed to facilitate the adjudication of cases to remedy the worsening problem of delay in the resolution of rival claims and in the administration of justice”.<sup>25</sup>

Furthermore, in civil cases, Section 3<sup>26</sup>, Rule 17<sup>27</sup> of the Rules of Court (**ROC**), as amended, provides that a case may be dismissed for failure of the plaintiff to comply with any order of the Court. While the instant case involves a criminal action, the rule may be applied

<sup>21</sup> Emphasis supplied.

<sup>22</sup> 2019 Amendments to the 1997 Rules of Civil Procedure (A.M. No. 19-10-20-SC).

<sup>23</sup> Emphasis and underscoring supplied.

<sup>24</sup> *Manila Mining Corporation v. Lowito Amor, et al.*, G.R. No. 182800, 20 April 2015 [Per J. Perez, First Division], citing *Philux, Inc. and Max Kienle v. National Labor Relations Commission and Patricia Perjes*, G.R. No. 151854, 03 September 2008 [Per J. Leonardo-De Castro, First Division].

<sup>25</sup> *CMTIC International Marketing Corporation v. Bhagis International Trading Corporation*, G.R. No. 170488, 10 December 2012 [Per J. Peralta, Third Division].

<sup>26</sup> Sec. 3. *Dismissal due to fault of plaintiff.* – **If, for no justifiable cause, the plaintiff fails** to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or **to comply with** these Rules or **any order of the court**, **the complaint may be dismissed** upon motion of the defendant or **upon the court's own motion**, without prejudice to the right of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court. (Emphasis and underscoring supplied)

<sup>27</sup> DISMISSAL OF ACTIONS.

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suppletorily or by analogy pursuant to Section 4<sup>28</sup>, Rule 1<sup>29</sup> of the ROC, as amended. Hence, this Court may likewise dismiss accused's appeal on the ground of accused's unjustified failure to comply with the Court's lawful order.

**WHEREFORE**, premises considered, plaintiff People of the Philippines' "Motion for Reconsideration (To the Resolution dated February 20, 2025)" in CTA Crim. Case No. **A-15**, filed on 05 March 2025, is hereby **DENIED** for lack of merit.

On the other hand, accused Agerico L. Banzon's Appellant's Brief in CTA Crim. Case No. **A-28**, filed *via* registered mail on 10 March 2025, is **DEEMED NOT FILED**. Accordingly, accused Agerico L. Banzon's Notice of Appeal, filed on 23 September 2022, is **DISMISSED** for failure to file an Appellant's Brief and for failure to comply with the Court's directive in the Minute Resolution dated 30 June 2025.

**SO ORDERED.**

  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

  
**LANEE S. CUI-DAVID**  
Associate Justice

<sup>28</sup> Sec. 4. *In what cases not applicable.* – These Rules shall not apply to election cases, land registration, cadastral, naturalization and insolvency proceedings, and other cases not herein provided for, except by analogy or in a suppletory character and whenever practicable and convenient. (Emphasis and underscoring supplied)

<sup>29</sup> GENERAL PROVISIONS.