REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

BUREAU OF INTERNAL REVENUE REGION No. 1 Calasiao, Pangasinan, *Petitioner,*	**CTA Case No. A-29**
	Members:
- versus -	**REYES-FAJARDO,** *Chairperson,* and **ANGELES,** ***JJ.***
FRANCIS SOLIVEN BALMEDIANO, *Respondent.*	Promulgated: FEB 13 2026 4:00 p.m.

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RESOLUTION

For this Court's Resolution is petitioner's *Manifestation with Motion for Reconsideration* filed on December 10, 2025, seeking the reconsideration of the Court's Resolution dated August 14, 2025 dismissing its Petition for Review. In the assailed Resolution, the Court ruled that petitioner availed of the wrong mode of appeal in assailing the Order of the Regional Trial Court (RTC), Branch 73, Urdaneta City, Pangasinan.

Petitioner argues that this Court has jurisdiction over the petition because, on April 15, 2025, it filed a Notice of Appeal before the RTC. Thus, petitioner claims compliance with Section 9, Rule 9 of the Revised Rules of the Court of Tax Appeals.[1]

The Motion must be denied.

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[1] SEC. 9. Appeal; period to appeal. — (a) An appeal to the Court in criminal cases decided by a Regional Trial Court in the exercise of its original jurisdiction shall be taken by filing a notice of appeal pursuant to Sections 3(a) and 6, Rule 122 of the Rules of Court within fifteen days from receipt of a copy of the decision or final order with the court which rendered the final judgment or order appealed from and by serving a copy upon the adverse party. The Court in Division shall act on the appeal.

The Court has already judiciously discussed in the assailed Resolution the proper mode of appeal available to petitioner to assail the judgment or order of the RTC. To reiterate, when an Order is rendered by the RTC in the exercise of its original jurisdiction over criminal offenses arising from violations of the National Internal Revenue Code (NIRC), the proper mode of appeal is the filing of a Notice of Appeal before the RTC which rendered the final judgment or order appealed from, within fifteen (15) days from receipt thereof. A petition for review is not the correct remedy.

There being no cogent reason to disturb the Court's assailed Resolution, the present Motion for Reconsideration must necessarily fail.

Nevertheless, in its Manifestation, petitioner alleged that on April 2, 2025, the Legal Division of the Bureau of Internal Revenue–Revenue Region 1 received a copy of the Resolution dated March 18, 2025 issued by the RTC, Branch 73, Urdaneta City, Pangasinan. Petitioner further alleged that it filed its Notice of Appeal before the said RTC on April 15, 2025. Petitioner cites these circumstances to show that the Notice of Appeal was timely filed and that it allegedly complied with the procedural requirements governing appeals from decisions of the RTC. Finding merit in the allegation of the timely filing of the Notice of Appeal, the Court will give due course to the same in accordance with the applicable rules.

WHEREFORE, we **RESOLVE** to:

a. **NOTE** petitioner's Manifestation with Motion for Reconsideration;

b. **DENY** petitioner's Motion for Reconsideration;

c. **ORDER** petitioner to file their brief pursuant to Rule 124, Sections 3 and 7 of the Revised Rules on Criminal Procedure;

d. **NOTE** the Letter of Transmittal dated December 11, 2025; and

e. **AMEND** the designation of the parties in compliance with Section 1, Rule 124 of the Revised Rules on Criminal Procedure.[2]

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice

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[2] **Section 1.** *Title of the case.* — In all criminal cases appealed to the Court of Appeals, the party appealing the case shall be called the "appellant" and the adverse party the "appellee," but the title of the case shall remain as it was in the court of origin.