

**REPUBLIC OF THE PHILIPPINES**  
***Court of Tax Appeals***  
**QUEZON CITY**

***En Banc***

**PEOPLE OF THE PHILIPPINES,**      **CTA *EB* CRIM. NO. 106**  
*Petitioner,*      (CTA Crim. Case No. O-948)

Present:

*-versus-*

**DEL ROSARIO, P.J.,**  
**RINGPIS-LIBAN,**  
**MANAHAN,**  
**BACORRO-VILLENA,**  
**MODESTO-SAN PEDRO,**  
**REYES-FAJARDO,**  
**CUI-DAVID,**  
**FERRER-FLORES, and**  
**ANGELES, JJ.**

**ZIEGFRIED LOO TIAN,**  
*Respondent.*

Promulgated:

**JUL 11 2024**

X

X

**RESOLUTION**

***MODESTO-SAN PEDRO, J.:***

For the Court's resolution is petitioner's "Motion for Reconsideration (of the Decision dated January 09, 2024)," filed via registered mail on January 30, 2024, with respondent's "Comment/Opposition" thereto, filed on April 3, 2024. Petitioner seeks the reversal of Our Decision, dated January 9, 2024 ("Assailed Decision") which denied its Amended Verified Petition for Review, filed via registered mail on July 10, 2023.

The Motion is bereft of merit.

*First*, petitioner's argument on the deputization of special prosecutors from the Bureau of Internal Revenue ("BIR") does not in any way contradict Our ruling that the Department of Justice ("DOJ") remained as either the primary prosecutor or at least one of the collaborating prosecutors in this case. ✓

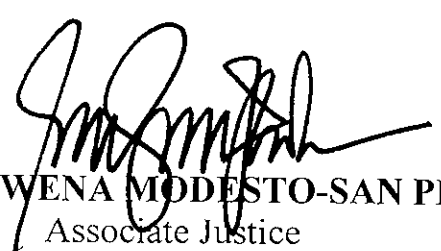
To repeat, the DOJ never ceased being counsel to the *People of the Philippines*, and the deputization of special prosecutors from the BIR did not change that. As such, the date on which the BIR learned of this case is irrelevant—what is controlling for the prescriptive period at issue here is the date on which the DOJ received the Court in Division’s December 5, 2022 Resolution.

*Second*, petitioner’s contentions on the prescriptive period for filing an Information before the Court in Division, which are a mere rehash of the arguments earlier raised in the Petition for Review and already refuted in the Assailed Decision, are once again silent on *Rule 9, Section 2 of the Revised Rules of the Court of Tax Appeals*. As they leave an integral part of Our reasoning unaddressed, these arguments can be similarly ignored.

Lacking any points that actually challenge Our findings in the Assailed Decision, the Motion for Reconsideration cannot be granted.

**ACCORDINGLY**, petitioner’s Motion for Reconsideration (of the Decision dated January 09, 2024) is hereby **DENIED** for lack of merit. The assailed Decision, dated January 9, 2024, is hereby **AFFIRMED**.

**SO ORDERED.**

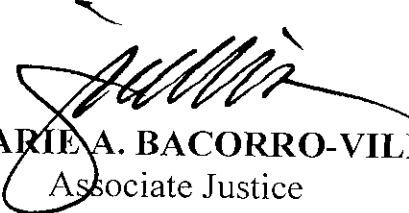
  
MARIA ROWENA MODESTO-SAN PEDRO  
Associate Justice

**WE CONCUR:**

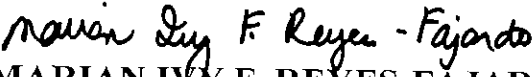
  
ROMAN G. DEL ROSARIO  
Presiding Justice

  
MA. BELEN M. RINGPIS-LIBAN  
Associate Justice

  
CATHERINE T. MANAHAN  
Associate Justice



**JEAN MARIE A. BACORRO-VILLENA**  
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