CTA Form No. 8 (For DCC)

24-000311-0013

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CRIM CASE NO. A-22

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

NOTICE OF RESOLUTION

DEXTER C. LAO,
Accused.

To:

ATTY. RAMON B. LORENZO
ATTY. ROWELL B. VICENTE
ATTY. MYRNA R. SANTELICES
Bureua of Internal Revenue - Revenue Region 6-Manila
5th Floor, BIR Building I
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ATTY. JUAN B. CABREDO IV
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2126 A. Linao Street
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DEXTER C. LAO
1729 Yakat Street
Tondo, Manila

HON. JOHN BENEDICTO D. MEDINA
Presiding Judge
Thru: Atty. Rosalie M. Pueca
Clerk of Court
Regional Trial Court
National Capital Judicial Region
Branch 47 - Manila

GREETINGS:

You are hereby notified by these presents that on **May 22, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 28, 2026.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SPECIAL FIRST DIVISION

PEOPLE OF THE PHILIPPINES, Plaintiff-appellant,	**CTA Crim. Case No. A-22** Re: Violation of Sec. 255 in relation to Sec. 253(d) and 256 of the NIRC of 1997, as amended
- versus -	Members: **BACORRO-VILLENA,** *Acting Chairperson, and* **CUI-DAVID,** *JJ.*
DEXTER C. LAO, Accused-appellee.	Promulgated: MAY 2 2 2026; 2:00PM

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is plaintiff-appellant People of the Philippines' (**plaintiff-appellant**'s) "Motion for Reconsideration (Re: Decision dated December 17, 2025)"[1] (**MR**) filed on 22 January 2026 and emailed[2] on 23 January 2026, without comment from accused-appellee Dexter C. Lao (**accused-appellee**), in his capacity as President or responsible officer of Bluebasic Marketing Corporation (**BMC**).[3]

The instant MR assails the Decision dated 17 December 2025[4] (**assailed Decision**), which denied plaintiff-appellant's Petition for

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1 Division Docket, pp. 181-190.
2 Id., p. 191.
3 See Records Verification dated 03 March 2026, id., p. 193.
4 Id., pp. 153-178.

Review and maintained that no civil liability may be imposed against accused-appellee.

In support of the MR, plaintiff-appellant argues that the Court erred in ruling that the prosecution failed to prove that the Formal Letter of Demand (**FLD**) and Assessment Notices (**ANs**) were duly served on accused-appellee. According to it, apart from the FLD and ANs, Revenue Officer Yolanda H. Receno (**RO Receno**) was able to identify the other relevant documents, such as the Memorandum of Assignment (**MOA**), Preliminary Collection Letter (**PCL**), Final Notice Before Seizure (**FNBS**), Warrant of Distraint and/or Levy (**WDL**), Memorandum and Judicial Affidavit, which were all admitted as evidence. Hence, with the numerous pieces of evidence, it was able to show that accused-appellee received the tax notices.

It also asserts that the FLD and ANs were properly served through registered mail to accused-appellee's registered address pursuant to Revenue Regulations (**RR**) No. 12-99,[5] as amended by RR No. 18-2013.[6] Plaintiff-appellant further contends that it should not be faulted for accused-appellee's failure to receive the tax notices, allegedly due to a change of address of which the Bureau of Internal Revenue (**BIR**) was not informed. Hence, his non-receipt of the tax notices is directly attributable to his own omission, and not to the BIR.

Lastly, plaintiff-appellant disputes the Court's findings that accused-appellee may not be imposed with civil liability. It insists that it had no other recourse but to resort to the best evidence obtainable (**BEO**) in determining the deficiency tax assessments in view of the accused-appellee's failure to produce the documents requested in the *Subpoena Duces Tecum* (**SDT**). In sum, plaintiff-appellant prays that the assailed Decision be set aside and that a new one be rendered sustaining the validity of the tax assessments against accused-appellee, notwithstanding his acquittal of the criminal charge.

We resolve.

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5 Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty.

6 Amending Certain Sections of Revenue Regulations No. 12-99 Relative to the Due Process Requirement in the Issuance of a Deficiency Tax Assessment.

At the outset, while We determine that the instant MR was timely filed[7] in accordance with Section 1,[8] Rule 15 of the Revised Rules of the Court of Tax Appeals[9] (**RRCTA**), We do not find any substantial arguments that would warrant the modification of the assailed Decision.

First, We are not convinced by plaintiff-appellant's theory that accused-appellee changed his registered address. An examination of the case docket reveals that his present address is at 1729 Yakal St., Sta. Cruz, Manila, or the same address where the BIR supposedly sent the tax notices through registered mail. Significantly, it still failed to establish that accused-appellee received them at the said address. Further, it appears that this is the first time that plaintiff-appellant raised this matter as an issue. Unfortunately, a party cannot raise an issue for the first time on appeal. To allow them to change their theory on appeal would be offensive to the rules of fair play and due process.[10]

As for the other arguments, apart from plaintiff-appellant's bare allegations that the tax notices were duly served by registered mail (and allegedly received by accused-appellee) and that resort to BEO is proper in determining the civil liability, it did not proffer any countervailing evidence to overturn the findings embodied in the assailed Decision. Hence, We find no useful purpose in revisiting the same issues or restating Our previous disquisitions.

As the Supreme Court held in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*:[11]

> ...
>
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This

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7 BIR received the Decision of 17 December 2025 on 08 January 2026. Counting fifteen (15) days therefrom, BIR had until 23 January 2026. The Motion for Reconsideration was filed on 22 January 2026.

8 SECTION 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. He shall file a motion for reconsideration or new trial within fifteen days from the date he received notice of the decision, resolution or order of the Court in question.

9 A.M. No. 05-11-07-CTA.

10 *Spouses Leonardo and Marilyn Angeles et al., v. Traders Royal Bank (now known as Bank of Commerce)*, G.R. No. 235604, 03 May 2021.

11 G.R. No. 109645, 04 March 1996.

would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*[12] ruled:

...

The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought**.

...

Significantly, while the MR, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered, the hard reality is that plaintiff-appellant has failed to raise matters

[12] G.R. No. 159938, 22 January 2007. Citation omitted and emphasis supplied.

substantially plausible or compellingly persuasive to warrant its desired course of action.[13]

WHEREFORE, premises considered, plaintiff-appellant's Motion for Reconsideration (Re: Decision dated December 17, 2025) filed on 22 January 2026 and emailed on 23 January 2026 is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

I CONCUR:

LANEE S. CUI-DAVID
Associate Justice

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13 See *Shangri-la International Hotel Management, Ltd. et al., v. Developers Group of Companies, Inc.*, id.