REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

LEMUEL SIBUMA CONSOLACION
- at large -
Accused.

CTA CRIM CASE NO. O-983
(NPS I.S. NO: XVI-INV-18D-00077)

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

Members:

RINGPIS-LIBAN, *Chairperson*,
MODESTO-SAN PEDRO, and
FERRER-FLORES, *JJ.*

Promulgated:
APR 26 2024
2:15 p.m.

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RESOLUTION

For resolution is plaintiff's *Motion for Reconsideration (of the Resolution dated February 22, 2024)* filed on March 13, 2024.

Previously, the Court issued an October 31, 2023 *Resolution*, which dismissed the case for lack of probable cause as the facts charged in the *Amended Information* do not constitute an offense and based on the noted discrepancies between the *Amended Information* and its supporting documents.

Upon plaintiff's motion seeking to amend the *Amended Information* in order to correct an alleged inadvertence, the Court *reconsidered* the dismissal and reinstated the case in its January 15, 2024 *Resolution*. The *Resolution* gave plaintiff five (5) days from notice to make the necessary changes.

However, as noted in the Court's February 22, 2024 *Resolution,* which *dismissed* the case *for failure to prosecute*:

- Plaintiff *failed* to file an *Amended Information* within the period provided. Instead, it asked for another five (5) days or until January 29, 2024 to comply.

- *Secondly*, although it was able to file a *Second (2nd) Amended Information* within the extension it requested, on January 29, 2024, *the same was filed without the necessary supporting documents.*

Plaintiff once again asks the Court to *reconsider* and pleads that the *Second (2nd) Amended Information* be deemed substantial compliance and, thus, be admitted in the *broader interest of justice.* Further, plaintiff argues that it has, in fact, submitted all the necessary supporting documents.

The Court remains unconvinced.

First, the documents that were already filed prior to the two dismissals *cannot* be considered to support the *Second (2nd) Amended Information* because the Court already found discrepancies in said documents.[1] In addition, they were submitted in support of the original and the amended *Information* that were both struck down when the case was dismissed. Assuming the plaintiff believed that these same documents are still relevant to the *Second (2nd) Amended Information*, prudence dictates that they should have been filed with the new information *in order* to be evaluated by the Court with a fresh perspective. Regrettably, the plaintiff failed to prosecute this case with due attention.

Second, the Court has already dismissed the case *twice* and not simply for any technicality. To reinstate the case anew will not serve the *broader interest of justice.* In *Eloisa Merchandising, Inc. v. Banco de Oro Universal Bank*, the Supreme Court noted that despite the trial court's leniency and admonition, the counsels continued to exhibit laxity in attending to their case and, therefore, affirmed the dismissal of the case for failure to prosecute.[2]

WHEREFORE, premises considered, the *Motion for Reconsideration (of the Resolution dated February 22, 2024)* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[1] Please refer to the October 31, 2023 *Resolution*, Docket, pp. 84-91.
[2] G.R. No. 192716, June 13, 2012.