

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

**SECOND DIVISION**

|                                                                   |                                                                                                                                                                                  |
|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>PEOPLE OF THE PHILIPPINES,</b><br>Plaintiff,<br><br>- versus - | <b>CTA CRIM. CASE NO. O-818</b><br>For: Violation of Sections 255, in<br>relation to Section 253 and 256, of<br>the National Internal Revenue Code<br>(NIRC) of 1997, as amended |
|-------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**GH RESOURCES AND TRAINING  
SERVICES, INC.,**  
4757-B Barasoain St., Brgy. Olympia,  
Makati City

**GRACE H. CARTAGO,**  
(President)  
4757-B Barasoain St., Brgy. Olympia,  
Makati City  
(At-Large)

Members:

**CASTAÑEDA, JR.,** *Chairperson*, and  
**BACORRO-VILLENA, JJ.**

Promulgated:

Accused. \_\_\_\_\_

DEC 09 2020

10:20 a.m.

x-----x

**RESOLUTION**

For resolution of the Court is the plaintiff's **Motion for Reconsideration**, filed by registered mail on November 3, 2020 and received by the Court on November 15, 2020.

The instant motion assails the Court's Resolution dated June 1, 2020, dismissing the case on the ground of prescription.

In its motion, plaintiff's counsel alleges that he only received the Court's Resolution dated June 1, 2020 on October 16, 2020 and

that the handling prosecutor was already transferred to Makati. However, counsel did not offer proof of such late receipt.

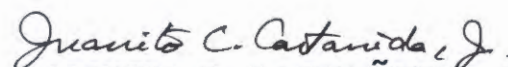
Contrary to plaintiff's allegation, records reveal that the instant motion was filed 151 days after the Department of Justice received the assailed Resolution on **June 5, 2020**, and 148 days after the Bureau of Internal Revenue received the assailed Resolution on **June 8, 2020**.

In fact, the Court had previously issued a Resolution dated October 7, 2020, noting that the records show that no appeal has been taken by the Public and Special Prosecutors in the above-captioned case within the prescribed period, thus rendering the Resolution dated June 1, 2020 final and executory. Therefore, it became the ministerial duty of the Court to issue the Entry of Judgment in this case.

Hence, the instant motion was filed beyond the reglementary period and the Court can no longer act on the same.

**WHEREFORE**, premises considered, plaintiff's **Motion for Reconsideration** is **DENIED** for lack of merit.

**SO ORDERED.**

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

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