REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES, Petitioner,	**CTA Crim. Case No. O-639**
	Members:
- versus -	**DEL ROSARIO,** *P.J., Chairperson,* and **MANAHAN,** *JJ.*
ROBIGIE CORPORATION AND GRACE G. SUCKSUPHAN, Respondent.	Promulgated: SEP 2 1 2020 10:18 am

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RESOLUTION

DEL ROSARIO, *P.J.*:

For resolution is plaintiff's **Motion for Reconsideration on the Civil Aspect of the Decision** filed through registered mail on July 2, 2020, with accused's **Comment/Opposition to the Motion for Reconsideration on the Civil Aspects (Dated July 2, 2020)** filed on July 24, 2020.

Plaintiff moves that the assailed Decision be reconsidered insofar as it dismissed the civil action to collect the tax deficiencies. The dispositive portion of the assailed Decision states:

> "**WHEREFORE**, premises considered, the present case is **DISMISSED** for lack of jurisdiction.
>
> Moreover, even assuming that the Court has jurisdiction over the case, accused **ROBIEGIE CORPORATION** and **GRACE G. SUCKSUPHAN** are hereby **ACQUITTED** of the offense charged in CTA Crim. Case No. O-639 for failure of the prosecution to prove their guilt beyond reasonable doubt, without any civil liability.
>
> The cash bail bond of accused **GRACE G. SUCKSUPHAN** is hereby **CANCELLED** and ordered **RELEASED** to her upon

presentation of proper documents, in accordance with usual accounting rules and regulations.

SO ORDERED."

Plaintiff raises the following grounds in support thereof:

I.

With all due respect, the Honorable Court erred in ruling that it lacks jurisdiction over the criminal offense since the amended information clearly indicated the deficiency internal revenue tax due from the accused as amounting to P3,850,524.77.

II.

The Honorable Court erred in ruling that the accused Robiegie may not be held criminally liable sans arraignment.

III.

The Honorable Court erred in ruling that the assessment against accused Robiegie Corporation is invalid for failure of the prosecution to prove service of the letter of authority and assessment notices.

In their Comment/Opposition, accused pray that plaintiff's motion be denied. They argue that the obligation to pay the tax is an obligation that is created by law and does not arise from the criminal offense of violation of the NIRC of 1997, as amended. According to accused, the obligation to pay is not deemed instituted in the criminal action.

Moreover, accused insist that the Court did not acquire jurisdiction over accused Robiegie Corporation (Robiegie), as it was not arraigned, and thus, no civil action pursuant to Section 253 of the NIRC of 1997, as amended may prosper against accused. Accused also contend that plaintiff failed to prove their guilt beyond reasonable doubt.

Furthermore, accused aver that arguments raised by plaintiff in the motion are mere reiterations of matters which have already been considered, weighed and resolved by the Court. They maintain that there is no compelling reason to reverse and set aside the Decision dated June 17, 2020.

THE RULING OF THE COURT

The Motion for Reconsideration deserves scant consideration.

The assailed Decision dated June 17, 2020 has exhaustively discussed that the Court does not have jurisdiction over the instant case.

Plaintiff's arguments that the assessment against accused Robiegie is valid and that accused Robiegie is liable to pay its deficiency internal revenue taxes for taxable year 2011 are mere reiteration or amplification of its arguments in its memorandum, all of which were already considered in the assailed Decision.

All told, there is no cogent reason for the Court to modify, much more, to reverse its assailed Decision dated June 17, 2020.

WHEREFORE, in light of the foregoing premises, plaintiff's **Motion for Reconsideration on the Civil Aspect of the Decision** is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

I CONCUR:

CATHERINE T. MANAHAN
Associate Justice