REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES, *Plaintiff,*	**CTA CRIM. CASE NOS. O-1108, O-1109, and O-1110** (NPS Docket No. XVI-INV-11D-00176D) For: Violation of Section 254 of the National Internal Revenue Code of 1997, as amended (Attempt to Evade or Defeat Tax)
- versus -	
RONALD G. CASTRO, (164 Abacan St., Calvario, Meycauyan, Bulacan) At Large, *Accused.*	Members: **MANAHAN**, *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.* Promulgated: OCT 15 2025 10:12 a.m.

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RESOLUTION

Before this Court's resolution are the following:

1. prosecution's *Entry of Appearance with attached Omnibus Motion (1. Motion for Reconsideration of the Resolution dated 18 April 2024; and 2. To Allow Sufficient Time for Submission of Required Documents)* electronically filed on March 24, 2025, and personally filed on March 27, 2025; and
2. prosecution's *Compliance with Manifestation* personally and electronically filed on May 15, 2025.

On March 24, 2025, the Bureau of Internal Revenue (BIR) Lawyers entered their appearance as deputized special prosecutors of the Department of Justice (DOJ). They alleged that on March 7, 2025 they received a copy of the Resolution dated April 18, 2024. The dispositive portion reads:

> "**WHEREFORE**, premises considered, the CTA Crim. Case Nos. O-1108, O-1109 and O-1110 are hereby **DISMISSED** due to prescription and for failure to comply with the order of the court.
>
> **SO ORDERED.**"

Accordingly, plaintiff avers that they had fifteen (15) days or until March 22, 2025, within which to file their Motion for Reconsideration. Since March 22, 2025 fell on a Saturday, the next working day is March 24, 2025.

Hence this Motion.

RULING OF THE COURT

We deny the Motion.

Section 3, Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA) is clear that all criminal actions shall be conducted and prosecuted under the direction and control of the public prosecutor, to *viz*:

> **RULE 9**
> **PROCEDURE IN CRIMINAL CASES**
>
> xxx xxx xxx
>
> Section 3. *Prosecution of criminal actions.* – **All criminal actions shall be conducted and prosecuted under the direction and control of the public prosecutor**. In criminal actions involving violation of the National Internal Revenue Code or other laws enforced by the Bureau of Internal Revenue, and violations of the Tariff and Customs Code or other laws enforced by the Bureau of Customs, **the prosecution may be conducted by their respective duly deputized legal officers**. (Emphasis supplied)

The same provision allows the deputization of legal officers by the public prosecutor. In *Republic of the Philippines v. Viaje*,[1] the Supreme Court explained that:

> The power of the OSG to deputize legal officers of government departments, bureaus, agencies and offices to assist it in representing the government is well settled. The Administrative Code of 1987 explicitly states that the OSG shall have the power to

[1] G.R. No. 180993, January 27, 2016.

> "deputize legal officers of government departments, bureaus, agencies and offices to assist the Solicitor General and appear or represent the Government in cases involving their respective offices, brought before the courts and exercise supervision and control over such legal officers with respect to such cases." **But it is likewise settled that the OSG's deputized counsel is "no more than the 'surrogate' of the Solicitor General in any particular proceeding" and the latter remains the principal counsel entitled to be furnished copies of all court orders, notices, and decisions.** In this case, records show that it was the OSG that first entered an appearance in behalf of the Republic; hence, it remains the principal counsel of record. **The appearance of the deputized counsel did not divest the OSG of control over the case and did not make the deputized special attorney the counsel of record.** Thus, the RTC properly acted within bounds when it relied on the rule that it is the notice to the OSG that is binding. (Emphasis supplied)

Thus, the Supreme Court has consistently ruled that the service of decisions on the OSG is the proper basis for computing the reglementary period for filing of appeals and for determining whether a decision had attained finality.[2]

Applying the same principles in situations where the Department of Justice (DOJ) acts as principal counsel and the Bureau of Internal Revenue (BIR) Lawyers are deputized as special prosecutors, the service of decisions upon the DOJ is the proper reckoning point for computing when to file the appeal and when a decision attains finality. Well-settled is the rule that when a party is represented by a counsel on record, service of orders or notices must be made on the counsel on record. Service of orders or notices to the party or to any other lawyer does not bind the party and is not considered as notice under the law.[3]

In the present case, the DOJ received a copy of the assailed Resolution on April 30, 2024. Thus, pursuant to Section 1, Rule 15 of the RRCTA, plaintiff had fifteen (15) days from receipt to file a motion for reconsideration. Accordingly, plaintiff had until May 15, 2024 to file their motion for consideration. Since the present motion was filed on March 24, 2025, the assailed Resolution has attained finality.

In *People v. Mallari*,[4] the Supreme Court emphasized that:

> Judgments or orders become final and executory by operation of law and not by judicial declaration. **The finality of a judgment becomes a fact upon the lapse of the reglementary period**

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[2] *Republic of the Philippines v. Court of Appeals*, G.R. No. L-48327, August 21, 1991; *The Director of Lands v. Medina*, G.R. No. 41968, February 15, 1995; *Republic of the Philippines v. The Register of Deeds of Quezon*, G.R. No. 73974, May 31, 1995.
[3] *Department of Education v. Nixon Q. Dela Torre, et. al.*, G.R. No. 216748, July 25, 2018.
[4] G.R. No. 197164, December 4, 2019.

> **of appeal if no appeal is perfected or no motion for reconsideration or new trial is filed.** The court need not even pronounce the finality of the order as the same becomes final by operation of law. (Emphasis supplied)

Therefore, the mere lapse of the reglementary period without any motion for reconsideration filed renders the judgment final. Under the doctrine of finality of judgment or immutability of judgment, a decision that has acquired finality becomes immutable and unalterable, and may no longer be modified in any respect, even if the modification is meant to correct erroneous conclusions of fact and law, and whether it be made by the court that rendered it or by the Highest Court of the land.[5]

WHEREFORE, in view of the foregoing, the *Omnibus Motion (1. Motion for Reconsideration of the Resolution dated 18 April 2024; and 2. To Allow Sufficient Time for Submission of Required Documents)* is hereby **DENIED**.

Accordingly, the *Compliance with Manifestation* with the attached documents filed on May 15, 2025, are hereby **EXPUNGED** from the records of the case.

Meanwhile, the **ENTRY OF APPEARANCE** of the Deputized Special Prosecutors of the Bureau of Internal Revenue (BIR) is likewise **NOTED**. Let copies of orders, resolutions, judgment and other papers be furnished to the Deputized Special Prosecutors of the BIR with address at Room 704, Prosecution Division, BIR National Office Building, BIR Road, Diliman, Quezon City.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

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[5] *People v. Santiago y Magtuloy*, G.R. No. 228819, July 24, 2019.

HENRY S. ANGELES
Associate Justice