REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Special Second Division

PEOPLE OF THE PHILIPPINES,

Plaintiff,

- versus -

REBECCA S. TIOTANGCO
Entrepreneur of Anilos Trading and Construction,

Accused.

CTA CRIM CASE NOS. O-599, O-603 & O-604
For: Violation of Section 255 of the NIRC of 1997, as amended

Members:

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

Promulgated:

x---x

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is accused's "Motion for Reconsideration" filed *via* registered mail on December 12, 2025, with plaintiff's "Comment/Opposition (to the Accused Motion for Reconsideration dated December 12, 2025)" filed *via* registered mail on January 27, 2026.

On November 03, 2025, following the Resolution by the Supreme Court in G.R. No. 263987 entitled *"People of the Philippines, Petitioner, versus Rebecca S. Tiotangco, Respondent"*, remanding CTA Criminal Case Nos. O-599, O-603 and O-604 to the Court of Tax Appeals in Division to determine accused's civil liability for taxes and penalties, a Decision on the civil aspect was promulgated ordering the accused, Rebecca S. Tiotangco, to pay the total amount of Php12,669,618.14, for taxable years 2008 to 2010, inclusive of the fifty percent (50%) penalty imposed under Section 248 (B) of the National Internal Revenue Code ("NIRC") of 1997, as amended, and twenty percent (20%) interest imposed under Sections 248(A) and 249 of the NIRC of 1997, as amended, respectively, computed until December 31, 2017, In addition, accused was ordered to pay the delinquency interest at the rate of twelve percent (12%), on the basic tax due in the amount of Php3,675,954.48, computed from January 1, 2018 until full payment pursuant to Section 249(C) of the NIRC of 1997, as amended by Republic Act No. 10963 and implemented by Revenue Regulations No. 21-2018.

The dispositive portion of the Decision on the Civil Aspect reads:

> "**WHEREFORE**, premises considered, accused **REBECCA S. TIOTANGCO** is hereby **ORDERED TO PAY** the total amount of Php12,669,618.14, for taxable years 2008 to 2010, inclusive of the 50% penalty imposed under Section 248 (B) of the NIRC of 1997, as amended, and twenty percent (20%) interest imposed under Sections 248(A) and 249 of the NIRC of 1997, as amended, respectively, computed until December 31, 2017, as follows:

	2008	2010	Total
Basic Tax Due	Php3,296,699.84	Php379,254.65	Php3,675,954.48
Add: 50% Surcharge	1,648,349.92	189,627.32	1,837,977.24
20% Deficiency Interest from January 26, 2008 to December 31, 2017			
[Php3,296,699.84 x 20% x 3628/365 days]	6,553,658.63		6,553,658.63
20% Deficiency Interest from January 26, 2010 to December 31, 2017			
[Php379,254.65 x 20% x 2897/365 days]		602,027.79	602,027.79
Total Amount Due, December 31, 2017	**Php11,498,708.39**	**Php1,170,909.75**	**Php12,669,618.14**

> In addition, accused Rebecca S. Tiotangco is **ORDERED TO PAY** the delinquency interest at the rate of twelve percent (12%), on the basic tax due in the amount of Php3,675,954.48, as determined above, computed from January 1, 2018 until full payment thereof pursuant to Section 249(C) of the Tax Code, as amended by RA No. 10963 and implemented by RR No. 21-2018.
>
> **SO ORDERED**."

In her "Motion for Reconsideration", accused prays that the Decision on the Civil Aspect be reversed and set aside, and a new one be rendered finding no civil liability to the accused for insufficiency of evidence.

According to the accused, no assessment notices were presented to prove that she had been assessed for any deficiency Value-Added Tax ("VAT"). As such, there is no basis to rule upon her civil liability.

Accused also submits that while an assessment is not required in the prosecution of criminal cases, the final determination of the Commissioner of Internal Revenue ("CIR") as to the tax liability is necessary for the Court to rule on the civil liability, applying the Supreme Court case of *Quirico P. Ungab v. Hon. Vicente N. Cusi, Jr., Et. Al.*[1]

On December 18, 2025, a Minute Resolution was issued ordering plaintiff to comment on accused's "Motion for Reconsideration" within five (5) days from notice; after which, the said motion shall be deemed submitted for resolution.

On January 27, 2026, plaintiff filed its "Comment/Opposition (to the Accused Motion for Reconsideration dated December 12, 2025)" *via* registered mail.

Plaintiff contends that in *People of the Philippines v. Joel C. Mendez*[2] ("*People v. Mendez*"), the Supreme Court already held that a formal final assessment is not required to establish a taxpayer-accused's civil liability for unpaid taxes during a criminal prosecution.

Moreover, plaintiff avers that civil action for collection is deemed instituted with the criminal action for tax laws violation under R.A. No. 9282. Since accused was found guilty beyond reasonable doubt of the offense charged and coupled with the totality of documentary pieces of evidence and testimonial evidence presented by plaintiff to establish accused's civil liability, the Court validly assessed the civil liability of accused for taxable years 2008 and 2010.

On February 10, 2026, a Minute Resolution was issued submitting accused's "Motion for Reconsideration" for resolution.

The Court is not persuaded by accused's assertions.

In the case of *Shangri-La International Hotel Management Ltd., Et Al. v. Developers Group of Companies, Inc.*[3], the Supreme Court denied respondent's motion for reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

> "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

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[1] G.R. Nos. L-41919-24, May 30, 1980.
[2] G.R. Nos. 208310-11 and 208662, March 28, 2023.
[3] G.R. No. 159938, January 22, 2007.

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."

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.[4] If the movant failed to do so, the motion for reconsideration must necessarily fail.

In this case, it was already held by the Supreme Court that a final determination (*i.e.,* assessment) of a deficiency tax is not necessary before one may be prosecuted for criminal violations of the Tax Code. That is precisely the reason why these consolidated cases were remanded to this Court to ascertain the amount of deficiency tax for which accused is liable.

More significantly, the landmark ruling in *People v. Mendez* has already established that a criminal action for violation of tax laws may proceed even without an assessment, and that the court may determine the taxpayer's civil liability for unpaid taxes based on competent evidence, not necessarily on an assessment issued by the Bureau of Internal Revenue.

In sum, We find no cogent reason to warrant a reconsideration of the Assailed Decision on the Civil Aspect.

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

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

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[4] Teodulo M. Coquilla v. The Hon. Commission on Elections and Mr. Neil M. Alvarez, G.R. No. 151914, July 31, 2002.

WE CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice