

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

PEOPLE OF THE PHILIPPINES, **CTA *EB* CRIM. NO. 151**
As represented by the Solicitor General (CTA Crim. Case No. O-834)
through the Bureau of Internal Revenue,
Petitioner, Present:

-versus-

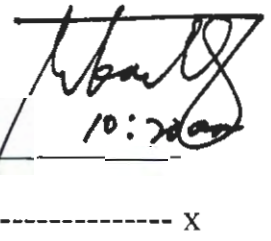
RINGPIS-LIBAN, PJ,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

ANNE GIL RACHEL LABAO y
KUAN, and COURT OF TAX
APPEALS, THIRD DIVISION,

Respondents.

Promulgated:

JUN 01 2026

A handwritten signature in black ink is written over a purple date stamp that reads 'JUN 01 2026'. The signature appears to be 'H. B. Villena'.

X ----- X

RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is petitioner's *Motion for Reconsideration (To the Decision dated October 29, 2025)*, filed on November 26, 2025, with respondent's *Comment/Opposition (Re: Motion for Reconsideration dated 26 November 2025)*, filed on February 9, 2026, assailing this Court's Decision, dated October 29, 2025, which denied the instant Petition for Certiorari.

The Motion was not filed on time.

A perusal of the records shows that the Department of Justice ("DOJ") received the assailed Decision on November 6, 2025.¹ As *Rule 15, Section 1 of the Revised Rules of the Court of Tax Appeals, as amended ("RRCTA")*, requires that a Motion for Reconsideration be filed within 15 days from the

¹ Notice, dated November 3, 2025, *Rollo*, p. 152.

party's receipt of the Decision being assailed, respondent had until November 21, 2025 within which to file the instant Motion. It filed the Motion on November 26, 2025, 10 days after receipt of the assailed Decision and five days after the deadline.

While *deputized* lawyers from the Bureau of Internal Revenue ("BIR") received the assailed Decision on November 11, 2025, said date is not controlling. *National Power Corporation v. National Labor Relations Commission*,² cited by *Commissioner of Customs v. Court of Tax Appeals*³ and affirmed in *Baldovino-Torres v. Torres*,⁴ has long since made clear that even when a principal counsel delegates work to a deputized counsel, it is receipt by the *principal counsel* that is considered when determining the start of a prescriptive period. As the BIR lawyers here are merely deputized by the DOJ and remain under the direct control and supervision of the latter,⁵ the prescriptive period for filing a Motion for Reconsideration must be counted from the latter's receipt of the assailed Decision, not from that of the BIR.

The present Motion was thus filed late and must be denied.

Assuming *arguendo* that the Motion was timely filed, this Court *En Banc* would still have to deny it for a lack of merit. Our Decision denied the instant Petition for Certiorari due to petitioner's failure to show grave abuse of discretion on the part of the Court in Division. However, while petitioner's present Motion focuses on arguments against the Court in Division's acquittal of respondent, it lacks any substantial attempt to show that such errors of judgment amount to grave abuse of discretion. The Motion consequently fails to raise any actual and direct challenge to the Court *En Banc*'s ruling, missing the point of the denial. Even had it been filed earlier, then, the Motion would still fail to convince Us of any error in the questioned ruling or in that of the Court in Division.

But, to reiterate, the present Motion was filed late and must be denied on that ground.

FOR THESE REASONS, petitioner's *Motion for Reconsideration (To the Decision dated October 29, 2025)*, filed on November 26, 2025, is hereby **DENIED** for being filed late. The assailed Decision, dated October 29, 2025, is **AFFIRMED** ✓

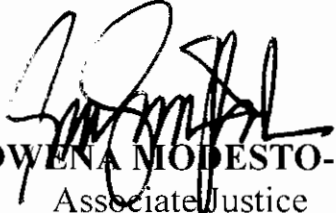
² G.R. Nos. 90933-61, May 29, 1997.

³ G.R. No. 132929, March 27, 2000.

⁴ G.R. No. 248675, July 20, 2022.

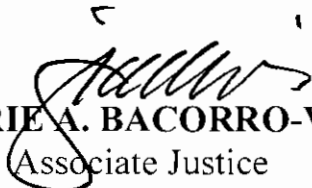
⁵ See Rule 9, Section 10 of the RRC.TA.

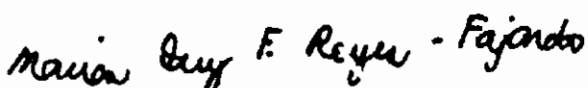
SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice