REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES, *Plaintiff,* - versus - **EDUARDO C. FONTANILLA,** No. 4 Comet St., Meteor Homes and/or No. 117 Champaca St., United Paranaque IV Subd. Sucat, Paranaque City, *Accused.*	**CTA Criminal Case No. O-122** For: Failure to file income tax return for taxable year 1998 and to pay the income tax due thereon in Violation of Section 255 of the 1997 NIRC Members: **MANAHAN**, *Chairperson,* **REYES-FAJARDO,** *and* **ANGELES,** *JJ.* Promulgated: DEC 06 2024 1:02 p.m.

x---x

RESOLUTION

On July 30, 2024, the Court issued a Resolution, dismissing the case on the ground that the Information failed to demonstrate the Court's jurisdiction over this case, to wit:

> **WHEREFORE**, CTA Criminal Case No. O-122 is withdrawn from the archives and accordingly **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED.**

On August 22, 2024, the prosecution filed a Formal Entry of Appearance with Motion for Reconsideration. In its motion, the prosecution alleged that the computation of the income tax deficiency was attached to the Information filed before this Court. In fact, the Joint Complaint-Affidavit reflects the breakdown showing that the basic deficiency tax clearly falls within the jurisdiction of this Court.

The instant Motion must be denied.

Item III (2)(c) of the Revised Guidelines for Continuous Trial of Criminal Cases provides:

> III. Procedure
>
> xxx xxx xxx
>
> 2. Motions
>
> xxx xxx xxx
>
> (c) Meritorious Motions. - Motions that allege plausible grounds supported by relevant documents and/or competent evidence, except those that are already covered by the Revised Guidelines, are meritorious motions, xxx:
>
> xxx xxx xxx
>
> The motion for reconsideration of the resolution of a meritorious motion shall be filed within a non-extendible period of five (5) calendar days from receipt of such resolution, xxx.
>
> Motions that do not conform to the requirements stated above shall be considered unmeritorious and shall be denied outright.

From the foregoing, the party aggrieved by the Resolution of the Court is conferred a non-extendible period of five (5) calendar days, reckoned from receipt thereof, within which to file a motion for reconsideration, lest the same shall be denied.

As admitted,[1] the prosecution received the Resolution dated July 26, 2024, withdrawing the case from the archives and accordingly dismissing the present case, on August 5, 2024. Consistent with the above rule, the prosecution had a non-extendible period of five (5) calendar days from August 5, 2024 or until August 10, 2024 to seek reconsideration of the adverse ruling. The prosecution's Motion for Reconsideration having been belatedly filed

[1] Page 2, Paragraph No. 5, Prosecution's Motion for Reconsideration.

only on August 22, 2024, the Court is left with no other recourse but to deny the same.

Further, even assuming that the motion is timely filed, said motion shall likewise be denied for lack of merit.

The Court's jurisdiction is determined by the allegations in the Complaint or Information and not by the result of proof.[2] As extensively discussed in the Resolution dated July 30, 2024, the Information failed to expressly state that the amount of Twelve Million Two Hundred Seventy Thousand Four Hundred Eighty-Five and 27/100 (₱12,270,4855.27), pertaining to the principal amount of taxes and fees, is *exclusive* of charges and penalties as mandated by Section 7(b)(1) of RA No. 1125, as amended by RA No. 9282, in relation to Section 3(b)(1), Rule 4 of the RRCTA. Hence, it failed to demonstrate the Court's jurisdiction over this case.

WHEREFORE, the prosecution's Motion for Reconsideration is **DENIED** for lack of merit and for being filed out of time.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

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

HENRY S. ANGELES
Associate Justice

[2] Gina Villa Gomez v. People of the Philippines, G.R. No. 216824, November 10, 2020.