

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,

Petitioner,

- versus -

MARINA C. BABASA & PEDRO C.
CARANDANG,

Respondent.

CTA EB CRIM NO. 051

(CTA Crim Case No. O-654)

Present:

DEL ROSARIO, P.J.,

CASTAÑEDA, JR.,

UY,

RINGPIS-LIBAN,

MANAHAN,

BACORRO-VILLENA, *and*

MODESTO-SAN PEDRO, *II*

Promulgated:

JAN 29 2021

X-----X

[Signature]
11:54 a.m.

RESOLUTION

RINGPIS-LIBAN, *L*:

This resolves Petitioner's "Motion for Reconsideration (Re: Decision dated March 02, 2020)"¹ ("Motion for Reconsideration") filed on June 05, 2020, without Respondent's comment thereon.²

The Motion for Reconsideration seeks to set aside the Decision³ promulgated on March 02, 2020 ("Assailed Decision"), and instead issue a resolution finding probable cause for the issuance of warrants of arrest against the Respondents.

The dispositive portion of the Assailed Decision reads:

"WHEREFORE, the Petition for Review dated April 19, 2018 filed by the People of the Philippines is **DENIED** for lack of

¹ Rollo, pp. 62-66.

² Records Verification Report dated November 23, 2020 stating that Respondent failed to file his comment on Petitioner's "Motion for Reconsideration (Re: Decision dated March 02, 2020)".

³ Rollo, pp. 49-60.

merit. The twin Resolutions dated December 1, 2017 and February 19, 2018, both issued by the Court in Division are **AFFIRMED**.

SO ORDERED.⁴

It is the bold stance of Petitioner in his Motion for Reconsideration that the documents submitted with the court in Division clearly establish a *prima facie* case against Respondents for the issuance of warrants of arrest against them.

According to Petitioner, from the time Portland Chemicals Corporation (“PCC”) filed with the Securities and Exchange Commission its General Information Sheet (“GIS”) on April 29, 2011, until a copy thereof was secured by Petitioner on May 02, 2015, no new and/or updated GIS was filed which reflected a new President and Treasurer of PCC other than herein Respondents. Therefore, it may be deduced that Respondents were the President and Treasurer of PCC at the time of the commission of the crime in 2014.

Petitioner’s argument must perforce fail.

Petitioner’s contentions are mere reiterations of the arguments he has raised in his “Petition for Review”. Moreover, these issues have been amply considered, weighed and resolved in the Assailed Decision. More so, the argument that Respondents were the officers of PCC when the alleged crime was committed, is merely a rehash of the earlier disquisition on the issue that was exhaustively addressed already by the Court in Division in its assailed Resolutions dated December 01, 2017 and February 19, 2018. Thus, it will be a useless ritual for the Court to reiterate itself. To discuss anew the explanation of the Court on these matters is superfluity.

In sum, the Court *En Banc* finds no cogent reason to warrant a reconsideration of the Assailed Decision.

WHEREFORE, premises considered, Petitioner’s “Motion for Reconsideration (Re: Decision dated March 02, 2020)” is **DENIED** for lack of merit.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

⁴ *Id.*, p. 57.

WE CONCUR:

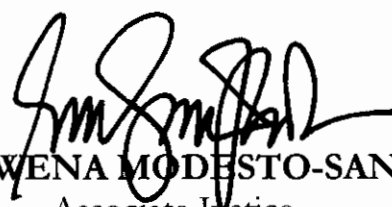

ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice