

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PEOPLE OF THE PHILIPPINES, **CTA Crim. Case No. O-635**
Plaintiff, (NPS Docket No. XVI-INV-14B-
00055)

-versus-

For: Violation of Section 255 of the
National Internal Revenue Code of
1997, as amended (Failure to Pay
Value-Added Tax)

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

JAMES CARUNCHO MANIEGO,
No. 830 Aurora Blvd., Cubao,
Quezon City
(At-Large),

Promulgated:

Accused

AUG 09 2024

8:00 AM

X -----

RESOLUTION

The instant Information was filed on May 18, 2017.

Since then, the Court has issued a Warrant of Arrest¹ against accused.

After a review of the records, however, the Court finds that We never properly gained jurisdiction over this Information, as the same was filed beyond the period prescribed by law to do so.

Under *Section 281 of the National Internal Revenue Code of 1997, as amended ("NIRC")*, the government has five years from either the commission of the crime or the date of its discovery within which to prosecute any violation of the *NIRC*. The period is interrupted when "proceedings are instituted against the guilty persons." In the case of criminal actions heard before the CTA in Division, such as in this case, proceedings are deemed instituted upon the filing of an Information with the CTA, following *Rule 9, Section 2 of the Revised Rules of the Court of Tax Appeals, as amended*.

¹ Rollo, pp. 205-206.

Finally, following *Lim v. Court of Appeals*² and *Tupaz v. Ulep*,³ the prescriptive period then started upon the commission of the suspected crime, which the Supreme Court identified with the finality of the assessment, attained after the lapse of 30 days from the taxpayer's receipt of the assessment, coupled with the taxpayer's willful refusal to pay the assessed taxes within the period for doing so.

The Information claims that the crime was committed "on or about January 2008." However, the relevant assessment notice here is the Final Assessment Notice⁴ ("FAN"), issued on August 16, 2010. Unfortunately, plaintiff fails to identify the date on which accused *received* said FAN. We are thus constrained to treat December 16, 2010 as the relevant date and January 16, 2011 as the start of the prescriptive period. This gave the prosecution until January 16, 2015 within which to institute the criminal action against accused before this Court.

The Information was filed on May 18, 2017, however, nearly two years after the expiration of the prescriptive period. The government's right to prosecute this case had thus prescribed long before the instant Information was filed, and the CTA never truly gained jurisdiction over this case.

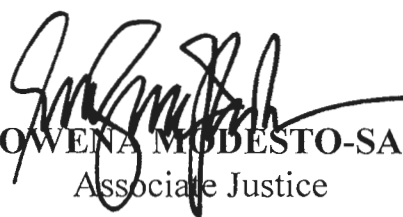
There is consequently nothing left for this Court to do but to dismiss this case.

ACCORDINGLY, CTA Crim. Case No. O-635 is hereby **REVIVED** from the archives but **DISMISSED** on the ground of prescription.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

² G.R. Nos. L-48134-37, October 18, 1990.

³ G.R. No. 127777, October 1, 1999.

⁴ *Rollo*, pp. 33-37.