REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CRIM. CASE NO. A-24

BUREAU OF INTERNAL REVENUE REGION No.1 Calasiao, Pangasinan,
Petitioner,

- versus -

MARILOU AQUINO GO,
Respondent.

NOTICE OF RESOLUTION

To:

ATTY. MARJO MARIE B. SISON-TILDE
ATTY. RHONA B. CACANINDIN
Bureau of Internal Revenue - Revenue Region No. 1
BIR Building, Mc Arthur Highway
Calasiao, Pangasinan

MARILOU AQUINO GO
22 Aspiras Hiway, San Agustin East
Agoo, La Union

ATTY. MARK OLIVER C. ASIS
ATTY. MA. SEVERINA V. LILAGAN-NUÑEZ
ATTY. JEFFREY L. ONTANGCO
Public Attorney's Office
6th Floor, Justice Cecilia Muñoz Palma Hall
DOJ Buliding, Quezon City Hall Compound
Diliman, Quezon City

HON. ETHELWOLDA A. JARAVATA
Presiding Judge
Thru: Branch Clerk of Court
Regional Trial Court
First Judicial Region
Branch 32
Agoo, La Union

GREETINGS:

You are hereby notified by these presents that on **March 25, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **March 27, 2025.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

BUREAU OF INTERNAL REVENUE REGION NO. 1, Calasiao, Pangasinan, *Petitioner,*	**CTA CRIM. CASE NO. A-24** (Criminal Case No. A-9135)
	Members:
-versus-	**DEL ROSARIO,** *P.J., Chairperson,* **BACORRO-VILLENA,** *and* **CUI-DAVID,** *JJ.*
MARILOU AQUINO GO, *Respondent.*	Promulgated: MAR 25 2025 10:25 AM

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RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Reconsideration* filed *via* accredited courier on December 2, 2024, and *via* electronic mail (e-mail) on January 23, 2025, with respondent's *Comment/ Opposition (To Petitioner's Motion for Reconsideration dated 29 November 2024)* filed *via* personal service on December 23, 2024, and *via* e-mail on January 22, 2025.

Petitioner challenges the *Decision* dated October 31, 2024 (assailed *Decision*), which disposed of the case as follows:

> **WHEREFORE**, the instant *Petition for Review* is **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED**.

Petitioner maintains that jurisdiction over this case remains with the Regional Trial Court (court *a quo*), which has exclusive original jurisdiction over criminal cases where the imposable penalty of imprisonment exceeds six (6) years. Petitioner argues that since the imposable penalty for violating Section 255 of the Tax Code is imprisonment of not less than

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one (1) year and not more than ten (10) years, the first-level courts lack the authority to impose penalties more than what is allowed under the rules.

Respondent contends that Republic Act (RA) No. 9282,[1] a special law governing the jurisdiction of courts in tax-related matters, takes precedence over the Tax Code, which is a general law. Thus, respondent maintains that the dismissal of the case for lack of jurisdiction is correct.

We resolve.

Petitioner received a copy of the assailed *Decision* on November 8, 2024.[2] Under Section 11[3] of RA No. 9282, petitioner had fifteen (15) days from that date, or until November 25, 2024,[4] to file a motion for reconsideration. However, the motion was filed only on December 2, 2024, beyond the reglementary period. A belatedly filed motion for reconsideration "*ipso facto* forecloses the right to appeal,"[5] rendering the assailed *Decision* final, executory, and "beyond the courts' power to amend or revoke."[6] Accordingly, this Court is without jurisdiction to reconsider a judgment that has attained finality.

Even assuming the motion was timely filed, it lacks merit.

As discussed in the assailed *Decision*, the Information charging respondent with failure to pay value-added tax (VAT) in the amount of ₱84,026.22, exclusive of charges and penalties for the year 2017, falls within the original jurisdiction of first level courts under RA No. 9282, in relation to RA No. 11576 and the Supreme Court's ruling in *People v. Mendez.*[7] Thus, the court *a quo* lacked jurisdiction, and the case was correctly dismissed.

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[1] AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES, March 30, 2004.

[2] Docket, p. 52 (dorsal portion), LBC Express, Inc. Tracking number 127366740491.

[3] *Id.* at 73, JRS Express Tracking number 127652-924.

[4] November 23, 2025, the 15th day, fell on a Saturday.

[5] *Spouses Yap-Sumndad, et al. v. Friday's Holdings, Inc.*, G.R. No. 235586, January 22, 2020 [Per C.J. Peralta, First Division], citing *Barrio Fiesta Restaurant, et al., v. Beronia,* G.R. No. 206690, July 11, 2016 [Per J. Brion, Second Division].

[6] *Bureau of Internal Revenue v. TICO Insurance Company, Inc., et al.*, G.R. No. 204226, April 18, 2022 [Per J. Hernando, Second Division].

[7] G.R. Nos. 208310-11 & 208662, March 28, 2023 [Per J. M. Lopez, *En Banc*].

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration* is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ON OFFICIAL BUSINESS
JEAN MARIE A. BACORRO-VILLENA
Associate Justice