

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner-Plaintiff,

CTA EB Crim. No. 060
(CTA Crim. Case No. O-271)

Present:

- versus -

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.

LEONILA T. ARCEO, doing
business under the name and
style of L.T. Arceo Trading,
Respondent-Accused.

Promulgated:

OCT 07 2020

X -----  2:15 p.m. X

RESOLUTION

UY, J.:

For resolution are the following:

- 1) Petitioner's "**MOTION FOR RECONSIDERATION (of the Decision dated July 1, 2020)**" filed July 22, 2020; and
- 2) Respondent's "**MANIFESTATION AND MOTION TO ADMIT COMMENT/OPPOSITION (IN RE: PEOPLE'S MOTION FOR RECONSIDERATION DATED JULY 22, 2020),**" with attached **COMMENT/OPPOSITION (RECONSIDERATION JULY 22, 2020)**, filed through registered mail on September 1, 2020 and received by this Court on September 10, 2020.

In her "**MANIFESTATION AND MOTION TO ADMIT COMMENT/OPPOSITION (IN RE: PEOPLE'S MOTION FOR RECONSIDERATION DATED JULY 22, 2020),**" respondent alleges



RESOLUTION

CTA EB Crim. No. 060

Page 2 of 3

that in spite of earnest efforts to cause the filing of her pleading on August 28, 2020, her counsels were unable to timely file the same before the close of office hours of the Post Office at the Parañaque City Hall, Parañaque City. Thus, counsels for the respondent pray for the indulgence and compassion of the Court *En Banc*, and for the admission of respondent's Comment/Opposition to the Motion for Reconsideration, despite being filed one (1) day late.

In the interest of substantial justice, and to allow the parties to fully ventilate their respective claims and defenses, respondent's Manifestation/Motion to Admit Comment/Opposition is **GRANTED** and her **COMMENT/OPPOSITION (MOTION FOR RECONSIDERATION JULY 22, 2020)** is hereby **ADMITTED** and will be considered in the resolution of this case.

In the "**MOTION FOR RECONSIDERATION (of the Decision dated July 1, 2020)**," petitioner prays that the Court *En Banc* reverse and set aside the Court in Division's Decision dated July 1, 2020, the dispositive portion of which reads:

"WHEREFORE, finding no reversible error committed by the Court in Division, the instant *Petition for Review* is hereby **DENIED**, for lack of merit. Accordingly, the assailed Decision and Resolution dated September 3, 2018 and November 19, 2018, respectively, are **AFFIRMED.**

SO ORDERED."

In the foregoing Motion, petitioner maintains that that there is basis for the Court to rule on the civil liability of the respondent.

In her Comment/Opposition, respondent counters that:

1. Petitioner is merely echoing and reiterating their earlier argument that Section 205 of the National Internal Revenue Code (NIRC) of 1997, as amended, allows the collection of delinquent taxes through a criminal action, even without an assessment.
2. In the clear absence of any assessment notice signed by the Commissioner of the Bureau of the Internal Revenue (BIR) and sent to and received by Arceo, as required by Section 205 of the NIRC as amended, there is absolutely no basis to collect any deficiency taxes as there was, and remains to be,

no assessment made to determine the alleged deficiency income tax.

THE COURT *EN BANC*'S RULING

Petitioner's Motion lacks merit.

After a careful examination and consideration of the petitioner's Motion for Reconsideration, it is noted that the arguments therein are mere reiterations of matters which have already been considered, weighed and resolved in the assailed Decision. Thus, We shall not belabor, in this Resolution, to repeat the disquisitions made therein.

WHEREFORE, in light of the foregoing considerations, the instant Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.


ERLINDA P. UY
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice