REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PEOPLE OF THE PHILIPPINES, *Plaintiff,*	**CTA Crim. Case No. O-1212** (NPS Docket No. XVI-INV-19G-00267)
-versus-	For: Violation of Sec. 255, in relation to Sections 253(d) and 256, of the NIRC of 1997, as amended
ASIACONNECT, INCORPORATED and **ANGELO F. VALENTON** (President) (Unit 2003, Richmonde Plaza No. 21 San Miguel Avenue corner Lourdes San Antonio, Ortigas Center Pasig City, *Accused*	Members: **RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.* Promulgated: OCT 08 2024 4:12 p.m.

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RESOLUTION

Before the Court is an Information, filed by plaintiff on August 16, 2024.

The Court lacks jurisdiction over this case.

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.* Finally, following *Lim v. Court of Appeals*[1] and *Tupaz v. Ulep*,[2] 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

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[1] G.R. Nos. L-48134-37, October 18, 1990.
[2] G.R. No. 127777, October 1, 1999.

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 30, 2019." This date, however, is not supported by the attached documents. Instead, the records show that the Formal Letter of Demand ("FLD") with attached assessment notices was issued on November 15, 2016. No date is given for accused's actual receipt of the FLD, so the Court is constrained to use its date of issuance here instead. Consequently, the alleged crime was committed on December 16, 2016, after the lapse of the 30-day period, giving plaintiff until December 16, 2021 within which to file the Information.

The Information was filed on August 16, 2024, nearly three years after the lapse of the five-year period for prosecuting a violation of the *NIRC*. Notably, the Department of Justice issued its final Resolution recommending the filing of this Information on May 6, 2021. The Information itself is also dated May 6, 2021. It has thus been available for filing for over three years; plaintiff, it seems, simply neglected to bring it before this Court on time.

Due to said negligence, the government's right to prosecute the subject violation has prescribed. This Court consequently lacks any jurisdiction over this case and has no option but to dismiss it.

ACCORDINGLY, CTA Crim. Case No. O-1212 is hereby **DISMISSED** on the ground of prescription.

SO ORDERED.

Ma. Belen

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(On Leave)
CORAZON G. FERRER-FLORES
Associate Justice