REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

CTA *EB* CRIM. NO. 081
(CTA Crim. Case Nos. O-288, O-289, O-290, and O-291)

Present:

DEL ROSARIO, *P.J.*,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO, *and*
CUI-DAVID, *JJ.*

-versus-

REX CHUA CO HO,
Respondent.

Promulgated:
AUG 02 2022
4:20pm

x- x

RESOLUTION

MANAHAN, J.:

To be resolved before this Court is petitioner's **Motion for Reconsideration (of the Decision Promulgated on February 23, 2022)**[1] filed on March 14, 2022, without respondent's comment[2] despite due notice[3], praying for the setting aside of this Court's *Decision* promulgated on February 23, 2022 (Assailed Decision) and the rendition of a new judgment granting its Petition for Review.

Petitioner argues that its Petition for Review was filed on time as the Notice of Resolution dated June 24, 2020[4] shows stamps of receipt by the Bureau of Internal Revenue (BIR),

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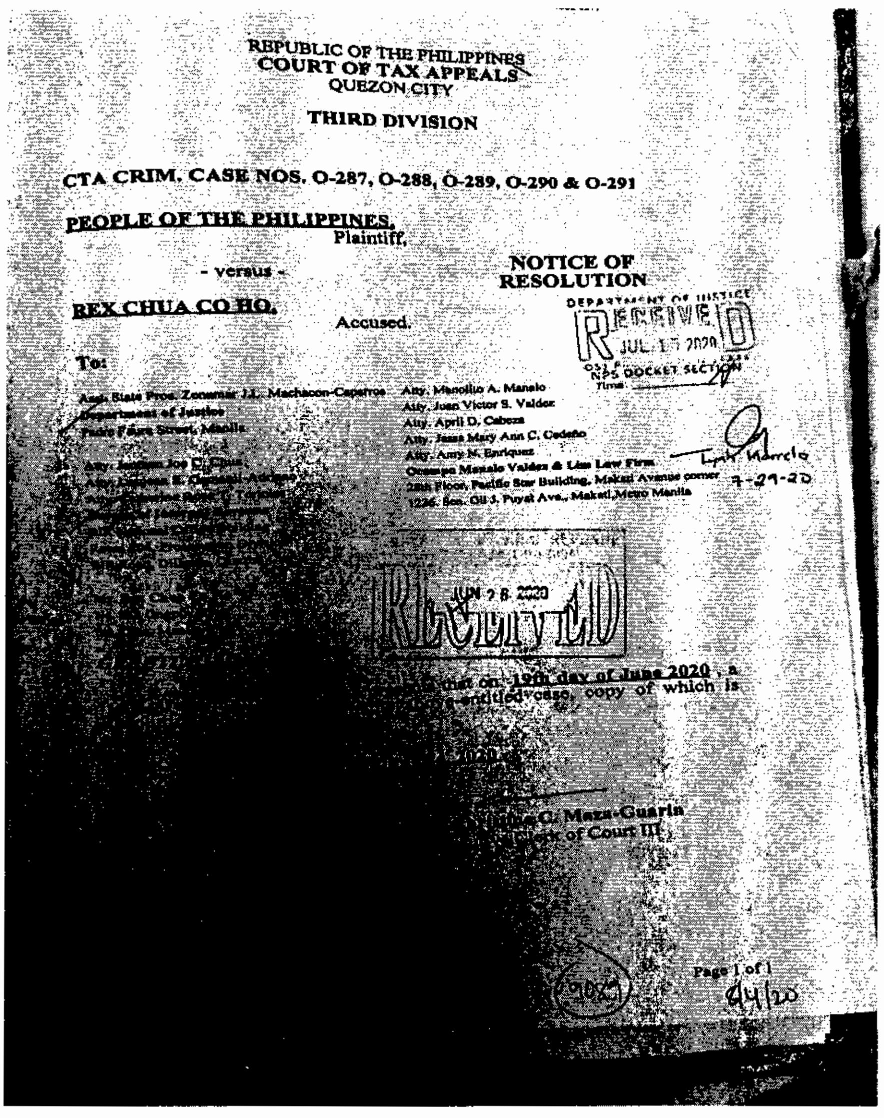
[1] *Rollo*, CTA EB Crim. No. 081, pp. 135-146.
[2] *Id.*, Records Verification dated May 5, 2022, p. 168.
[3] *Id.*, Resolution dated March 29, 2022, pp. 166-167.
[4] *Id.*, Annex A, Motion for Reconsideration (of the Decision Promulgated on February 23, 2022), p. 148.

namely: (1) On June 26, 2020 by the Appellate Division; and (2) On June 29, 2020 by the Prosecution Division.

Petitioner also argues that Revenue Memorandum Circular (RMC) No. 23-2000 pertaining to the "50% Rule" is not applicable in the present case which reduced the civil liability to Php4,167,196,761.50 for taxable years 2005 to 2009.

We deny the instant motion.

Petitioner alleges that there are two BIR stamps of receipt in the Notice of Resolution dated June 24, 2020. However, the records of this case[5] which are in the custody of the Court, reveal that said notice bears only one stamp of receipt from the BIR, to wit:


REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

CTA CRIM. CASE NOS. O-287, O-288, O-289, O-290 & O-291

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

REX CHUA CO HO,
Accused.

NOTICE OF RESOLUTION

DEPARTMENT OF JUSTICE
RECEIVED
JUL 17 2020
NPS DOCKET SECTION

To:

Asst. State Pros. Zenamar J.L. Machacon-Caparros
Department of Justice
Padre Faura Street, Manila

Atty. Manolito A. Manalo
Atty. Juan Victor S. Valdez
Atty. April D. Cabeza
Atty. Jesse Mary Ann C. Cedeño
Atty. Amy N. Enriquez
Ocampo Manalo Valdez & Lim Law Firm
28th Floor, Pacific Star Building, Makati Avenue corner
1226, Sen. Gil J. Puyat Ave., Makati, Metro Manila

7-29-20

RECEIVED
JUN 2 8 2020

... that on 19th day of June 2020, a ... entitled case, copy of which is ...

... C. Maza-Guarin
... of Court III

Page 1 of 1

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5 Docket, CTA Crim. Case No. O-287, Vol. 17, p. 9089.

It appears that the notice attributed by petitioner, which contains a date of receipt on "June 29, 2020", was unilaterally stamped by the BIR on its office copy and not on the Court's official record which shows only one BIR stamp of receipt dated June 26, 2020 and the Department of Justice's stamp of receipt dated July 13, 2020. Thus, the date of June 26, 2020 cited in the Assailed Decision as the reckoning date for the counting of the fifteen (15)-day period to file a Petition for Review before the Court *En Banc* under Section 3(b), Rule 8 of the Revised Rules of the Court of Tax Appeals was proper.

Considering that the instant petition was filed out of time, the Court will no longer discuss the other issue raised by petitioner.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (of the Decision Promulgated on February 23, 2022)* is hereby **DENIED** for lack of merit.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

(On Leave)
ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice