REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PEOPLE OF THE PHILIPPINES, *Plaintiff,*	**CTA Crim. Case No. O-903** (NPS Docket No. XVI-INV-20J-00239)
	For: Violation of Sec. 255 of the NIRC of 1997, as amended (Willful Failure to Pay Deficiency Income Tax)
-versus-	
	Members: **RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
LILIBETH RAMOS ARAGON, On-Line Janitorial Services No. 134 Kamias Road, East Kamias, Quezon City (AT LARGE), *Accused*	Promulgated: OCT 08 2024 4:18 pm

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RESOLUTION

For the Court's resolution is plaintiff's *Motion for Reconsideration (Re: Resolution dated August 09, 2024)*, filed on August 30, 2024. The Motion assails the Court's Resolution, dated August 9, 2024, which revived this case from archives but dismissed it for prescription. Through the Motion, plaintiff insists that the period for prescription was suspended during the pandemic lockdowns, in light of the various Supreme Court and Bureau of Internal Revenue ("BIR") issues on the matter.

The Motion lacks merit.

First, plaintiff's position finds no basis in the Supreme Court's COVID-19 issuances. These consistently extended the deadline for periods that fell due on *specific* dates. *Administrative Circulars* ("*AC*") *Nos. 35-2020 & 39-2020*, for example, only affected deadlines falling within April 27, 2020 to May 31, 2020. No such issuance extended the period for filing pleadings due on April 28, 2022, however. As such, the Supreme Court's extension of deadlines during the pandemic is irrelevant to the case at bar.

Operations Memorandum ("*OM*") *No. 66-2022* is similarly inapplicable here. The issuance mentions the statute of limitations for the "collection of internal revenue taxes through. . . a proceeding in court." However, said statute of limitations is the one "pursuant to" *Section 223 of the National Internal Revenue Code of 1997, as amended* ("*NIRC*"), and the court proceedings here are mentioned alongside "distraint and/or levy." Importantly, *Section 223 of the NIRC* covers the suspension of the running of the prescriptive period for assessments and the collection of taxes, distinct from *Section 281 of the NIRC*'s provision of a prescriptive period for prosecuting violations of the *NIRC*. The court proceedings covered by *OM No. 66-2022* thus refer to *civil* remedies for the collection of taxes. The Memorandum *does not* cover the prosecution of violations of the *NIRC*. Consequently, its extension of prescriptive periods cannot be applied here.

The same is also true of the "various revenue issuances" cited. *Revenue Regulations Nos. 07-2020, 10-2020, & 11-2020* cover submissions by taxpayers to the BIR, not prescriptive periods applicable to the BIR's own actions. Like *OM No. 66-2022*, meanwhile, *Revenue Memorandum Circulars Nos. 034-2020, 074-2020, 136-2020, 052-2021, 80-2021, & 93-2021* all deal with the statute of limitations covered by *Sections 203, 222, & 223 of the NIRC* but not that under *Section 281 of the NIRC*. As such, these issuances cover the prescriptive periods for assessment and collection, not that for the prosecution of violations of the *NIRC*.

Given that plaintiff's arguments are not actually relevant to the issue at hand, the reasoning in the assailed Resolution stands unchallenged. There is thus no need to set aside Our dismissal of this case.

ACCORDINGLY, plaintiff's *Motion for Reconsideration (Re: Resolution dated August 09, 2024)*, filed on August 30, 2024, is hereby **DENIED** for lack of merit. The Resolution, dated August 9, 2024, is hereby **AFFIRMED**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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