

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE PHILIPPINES,	OF	THE	CTA Criminal Case No. O-515 (NP Docket No. XVI-INV-14A-00024) For: Violation of Section 255 of the NIRC of 1997, as amended (Failure to File Value-Added Tax and Pay Tax)
		<i>Plaintiff,</i>	
- versus -			

Members:

MANUEL NUGUID NIETO, (As Proprietor of PERSEUS COMMODITY TRADING)) With address at No. 997 A. Bonifacio Avenue, Quezon City (AT LARGE),	MANAHAN, Chairperson, REYES-FAJARDO, and ANGELES, JJ.
<i>Accused.</i>	Promulgated:

x -----x

RESOLUTION

On September 13, 2024, the Court issued a Resolution, dismissing the case in the following fashion:

WHEREFORE, CTA Criminal Case No. O-515 is withdrawn from the archives and accordingly **DISMISSED** for lack of jurisdiction.

SO ORDERED.

On October 8, 2024, the prosecution filed a Motion for Reconsideration. In its motion, the prosecution alleged that it has fifteen (15) days from receipt of the Resolution, or until October 8, 2024, to file a Motion for Reconsideration.

The instant Motion must be denied.

Item III (2)(c) of the Revised Guidelines for Continuous Trial of Criminal Cases provides:

III. Procedure

xxx xxx xxx

2. Motions

xxx xxx xxx

(c) Meritorious Motions. - Motions that allege plausible grounds supported by relevant documents and/or competent evidence, except those that are already covered by the Revised Guidelines, are meritorious motions, xxx:

xxx xxx xxx

The motion for reconsideration of the resolution of a meritorious motion shall be filed within a **non-extendible period** of five (5) calendar days from receipt of such resolution, xxx.

Motions that do not conform to the requirements stated above shall be considered unmeritorious and shall be denied outright. (emphasis supplied)

From the foregoing, the party aggrieved by the Resolution of the Court is conferred a non-extendible period of five (5) calendar days, reckoned from receipt thereof, within which to file a motion for reconsideration, lest the same shall be denied.

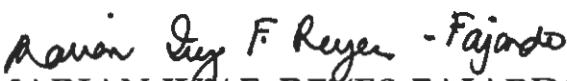
As admitted,¹ the prosecution received the Resolution dated September 13, 2024, dismissing the present, on September 23, 2024. Consistent with the above rule, the prosecution had a non-extendible period of five (5) calendar days from September 23, 2024 or until September 28, 2024 to seek reconsideration of the adverse ruling. The prosecution's Motion for Reconsideration having been belatedly filed only on October 8, 2024, the Court is left with no other recourse but to deny the same.

¹ Page 1, Paragraph 3, Prosecution's Motion for Reconsideration.

WHEREFORE, the prosecution's Motion for Reconsideration is DENIED.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice