REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

MA. LUISA REYES ANGULO (Cluster 2, 7E Greenhills Garden Condominium, 1110 Boni Serrano Avenue, Quezon City),
Accused.

CTA Crim. Case Nos. O-867 and O-868
(NPS Docket No. XVI-INV-19F-00229)

For: Violation of Section 255 of the National Internal Revenue Code of 1997, as amended.

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

Promulgated:

OCT 13 2025
11:48 a.m.

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RESOLUTION

ANGELES, *J.*:

Before the Court is a *Motion for Reconsideration* **(Motion)** filed by the plaintiff personally on March 18, 2025 and electronically on March 19, 2025, with the accused's *Comment (To The Motion For Reconsideration Dated March 18, 2025)* **(Comment)** personally filed on May 14, 2025 and electronically filed on May 23, 2025.

In the Motion, the plaintiff prays, among others, that the Amended Decision[1] dated February 13, 2025 **(assailed decision)** be reversed and the accused be ordered to pay the amount of ₱51,236,608.69 representing her deficiency taxes for taxable year 2011.

By way of comment, the accused points out several procedural infirmities with respect to the Motion: (1) the plaintiff inaccurately

[1] Docket – Crim. Case O-867, pp. 945-954.

stated the date of its receipt of the assailed decision, thus, the timeliness of the filing of the Motion cannot be established; (2) the assertion of the plaintiff that it timely filed the Motion is false and misleading; (3) the plaintiff failed to file an affidavit of service and official receipt, and only included an explanation that the pleading was filed and served by accredited courier; and, (4) the verified declaration was false and misleading because there is no "lower court" to speak of.

The instant Motion must be **denied** for being filed out of time.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) clearly provides an aggrieved party a period of **only fifteen (15) days** from receipt of the adverse decision, resolution or order of the Court, within which to file a motion for reconsideration.[2]

Section 6, Rule 14 of the same Rule further states that if no motion for reconsideration is filed within the prescribed period, the judgment or final resolution shall be entered by the clerk of court in the book of judgment.[3]

The effect of belatedly filing of a motion for reconsideration is laid down in *Spouses Sumndad v. Friday's Holdings, Inc.*,[4] to wit:

> The purpose of filing a motion for reconsideration within the period to appeal is to allow an inferior court to correct itself before review by a higher court. However, if the motion for reconsideration is filed beyond such period, the motion *ipso facto* forecloses the right to appeal.
>
> In *Building Care Corporation v. Macaraeg*, the Court emphasized, "the resort to a liberal application, or suspension of the application of procedural rules, must remain as the exception to the well-settled principle that rules must be complied with[,] for the orderly administration of justice." If the Court relaxes the rules of procedure even in cases where there are no sufficient justification of meritorious and exceptional circumstances attendant, then such relaxation of the Rules will render the latter inutile. The relaxation of the application of the Rules in exceptional cases was never intended to forge a bastion for erring litigants to violate the rules with impunity.
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> In *Ponciano, Jr. v. Laguna Lake Development Authority, et al.*, the Court refused to admit a motion for reconsideration filed only one day late, and pointed out that the Court has, in the past, similarly refused to admit motions for reconsideration which were filed late without sufficient justification.

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[2] A.M. No. 05-11-07-CTA, as amended, November 22, 2005.
[3] *Id.*
[4] G.R. No. 235586, January 22, 2020.

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> Since the petitioners' Motion for Reconsideration of the CA Resolution dated May 15, 2017 was **belatedly filed, the said Resolution became final and executory by operation of law. In other words, the petitioners' failure to file their Motion for Reconsideration within the 15-day reglementary period foreclosed any right which they may have had under the rules: *first*, in seeking reconsideration of the CA's assailed Resolution; and *second*, in exercising their right to assail the CA Resolutions dated May 15, 2017 and October 30, 2017, before this Court.** *(Emphasis supplied)*

In the instant Motion, the plaintiff alleges the following:

> **TIMELINESS OF THE MOTION**
>
> On **December 19, 2024**, Plaintiff was officially furnished a copy of the Amended Decision promulgated by this Honorable Court on **February 13, 2025** granting the *Motion for Reconsideration on the Civil Aspect of the Decision* filed by the Accused on October 22, 2024.
>
> The Revised Rules of the Court of Tax Appeals provides that a Motion for Reconsideration shall be filed within fifteen (15) days from the date of receipt of the Decision in question.
>
> Thus, Plaintiff has until **March 18, 2025** within which to file this Motion for Reconsideration.
>
> Hence, this Motion was timely filed. *(Emphasis supplied)*

Based on the foregoing, the plaintiff received a copy of the assailed decision on December 19, 2024. However, the assailed decision was promulgated only on February 13, 2025. Obviously, the plaintiff's counsel committed a mistake in its allegation of the date of its receipt of the assailed decision, as the date of receipt of the assailed decision cannot precede the date of its promulgation. **Thus, disregarding the plaintiff's alleged date of receipt of the assailed decision, the plaintiff has utterly failed to establish the timeliness of filing of the instant Motion.**

Nonetheless, court records reveal that the assailed decision was received by the Department of Justice (DOJ) on February 19, 2025, while the Bureau of Internal Revenue (BIR) received the same on March 3, 2025.[5]

[5] Docket – Crim. Case O-867, p.961.

Section 3, Rule 9 of the RRCTA mandates that all criminal actions shall be conducted and prosecuted under the direction and control of the public prosecutor. In criminal actions involving violations of the National Internal Revenue Code or other laws enforced by the BIR, the prosecution may be conducted by their respective duly deputized legal officers.[6]

It must be noted that under jurisprudence, even if the principal counsel deputizes legal officers to assist in representing the government, the principal counsel is still the party entitled to be furnished copies of orders, notices, and decisions.[7]

The discussion of the Supreme Court in *Republic of the Philippines v. Viaje*[8] is instructive, *viz.*:

> The power of the OSG to deputize legal officers of government departments, bureaus, agencies and offices to assist it in representing the government is well settled. The Administrative Code of 1987 explicitly states that the OSG shall have the power to "deputize legal officers of government departments, bureaus, agencies and offices to assist the Solicitor General and appear or represent the Government in cases involving their respective offices, brought before the courts and exercise supervision and control over such legal officers with respect to such cases." **But it is likewise settled that the OSG's deputized counsel is "no more than the 'surrogate' of the Solicitor General in any particular proceeding" and the latter remains the principal counsel entitled to be furnished copies of all court orders, notices, and decisions.** In this case, records show that it was the OSG that first entered an appearance in behalf of the Republic; hence, it remains the principal counsel of record. **The appearance of the deputized counsel did not divest the OSG of control over the case and did not make the deputized special attorney the counsel of record.** Thus, the RTC properly acted within bounds when it relied on the rule that it is the notice to the OSG that is binding. *(Emphasis supplied)*

Further, the Supreme Court has consistently ruled that the service of decisions on the OSG is the proper basis for computing the reglementary period for filing of appeals and for determining whether a decision had attained finality.[9]

Applying the foregoing rules and jurisprudence to the case at bar, the deputization of BIR legal officers by the DOJ does not divest the

[6] *Supra*, note 2.
[7] *National Power Corp. v. NLRC*, G.R. No. 90933-61, May 29, 1997.
[8] G.R. No. 180993, January 27, 2016.
[9] *Republic of the Philippines v. Court of Appeals*, G.R. No. L-48327, August 21, 1991; *The Director of Lands v. Medina*, G.R. No. 41968, February 15, 1995; *Republic of the Philippines v. The Register of Deeds of Quezon*, G.R. No. 73974, May 31, 1995.

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latter of its supervision and control over such deputized lawyers, the DOJ being the principal counsel per the RRCTA. Consequently, the service of decisions upon the DOJ constitutes the proper basis for reckoning the 15-day period for filing the instant Motion and for determining whether the assailed decision had attained finality.

In the present case, since the DOJ received the assailed decision on February 19, 2025, the plaintiff had fifteen (15) days from such receipt, or until **March 6, 2025**, to file the instant Motion. Considering that the instant Motion was filed on **March 18, 2025**, the same was filed out of time. Accordingly, the assailed decision became final and executory by operation of law.

In view of the foregoing findings, the Court shall no longer belabor the other arguments raised in the instant Motion and Comment.

WHEREFORE, premises considered, the instant *Motion for Reconsideration* personally filed by the plaintiff on March 18, 2025 and electronically filed on March 19, 2025, is **DENIED**.

SO ORDERED.

HENRY S. ANGELES
Associate Justice

WE CONCUR:

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice