

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

**PEOPLE OF THE
PHILIPPINES,**

Petitioner,

CTA EB CRIM. NO. 090

(CTA Crim Case Nos. O-800 &
O-801)

Present:

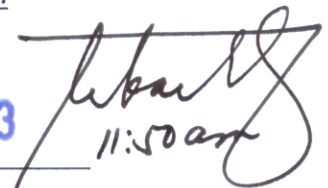
- versus -

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

**WINTELECOM, INC./HUA C.
UYCHİYONG (Treasurer),
*Respondents.***

Promulgated:

DEC 18 2023


11:50 am

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RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Reconsideration (Re: Decision dated 21 June 2023)*¹ filed on July 10, 2023, with respondent's *Opposition* thereto filed on July 27, 2023.

Petitioner seeks reconsideration of this Court's Decision² promulgated on June 21, 2023 (*assailed Decision*), the dispositive portion of which reads:

WHEREFORE, premises considered, the *Petition for Review* is **DENIED** for lack of merit. The Resolutions dated July 23, 2021 and February 22, 2022 rendered by the Court's First Division in CTA Crim. Case Nos. O-800 and O-801 are **AFFIRMED**.

SO ORDERED.

¹ *En Banc (EB)* Docket, pp. 168-171.

² *EB* Docket, pp. 150-167.

RESOLUTION

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Petitioner anchors its *Motion for Reconsideration* (*Motion*) on the sole ground, viz.:

... THE HONORABLE COURT *EN BANC* ERRED IN AFFIRMING THE RESOLUTIONS DATED JULY 23, 2021 AND FEBRUARY 22, 2022 OF THE HONORABLE COURT *A QUO* WHICH RULED THAT OFFENSE COMMITTED BY RESPONDENTS HAS ALREADY PRESCRIBED.

Petitioner maintains that the filing of the complaint before the prosecutor's office tolls the running of the prescriptive period, citing the case *People of the Philippines v. Mateo A. Lee, Jr.*³

By way of an *Opposition*, respondent Hua C. Uychiyong submits that petitioner's *Motion* has no factual and legal basis; hence, it should be denied.

According to respondent, petitioner's argument is a mere rehash of the same argument it raised in its *Petition for Review* dated March 30, 2022, which was already considered, weighed, and squarely passed upon by the Court *En Banc* in the *assailed Decision*.

Petitioner's *Motion* must fail.

Clearly, petitioner's argument in its *Motion* was merely lifted verbatim from its *Petition for Review* dated March 30, 2022, which the Court already passed upon and discussed at length in the *assailed Decision*. Nothing significant was added to justify the reconsideration sought.

As regards the applicability of the case of *People of the Philippines v. Mateo A. Lee, Jr.* cited in its *Petition for Review* and reiterated in the *Motion*, We find it fit to restate the very apt observation of the Court in Division, viz.:⁴

There is no merit in the plaintiff's argument that the filing of the complaint before the DOJ suspends the running of the prescriptive period under Section 281 of the NIRC, as amended. The principle invoked by the plaintiff in *Lee, Jr.*, whereby the filing of the complaint before the DOJ suspends the running of the prescriptive period may not be applied in these cases because it refers to the suspension of the

³ G.R. No. 234618, September 16, 2019.

⁴ Annex "B", *EB* docket, pp. 20-24.

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prescriptive period for offenses covered by Republic Act No. 3326. In contrast, the pronouncements in *Tierra* and *Lim, Sr.* used in deciding these cases specifically address the suspension of prescriptive period covering offenses punishable under the NIRC under Section 354 (now 281) of the NIRC, as amended. For this reason, the rulings of the Supreme Court in *Tierra* and *Lim, Sr.* are the doctrinal principles which are obtaining in these cases. [Emphasis supplied]

Indeed, no compelling reason exists to warrant modification much more reversal of the *assailed Decision*.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision dated 21 June 2023)* is **DENIED** for lack of merit.

SO ORDERED.

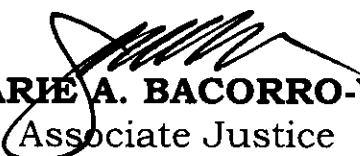

LANEE S. CUI-DAVID
Associate Justice

We Concur:


ROMAN G. DEL ROSARIO
Presiding Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

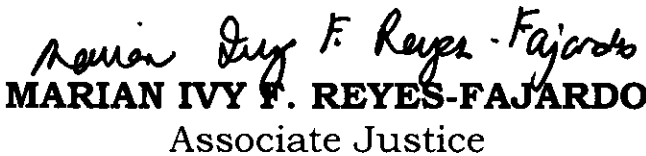
RESOLUTION

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MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice