

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

FIRST DIVISION

CTA CRIM. CASE NO. O-999

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

LANILA MADAYAG DIAZ a.k.a. NOTICE OF RESOLUTION
LANILA MADAYAG G.
DIAZ-SALAYOG, Callejon
Extension, Pogo Chico, Dagupan City,
Pangasinan,
Accused.

To:

PROSECUTOR GENERAL RICHARD ANTHONY D. FADULLON
SENIOR DEPUTY STATE PROSECUTOR PETER L. ONG
PROSECUTION ATTORNEY CRISELDA B. TEOXON-YANGA
Department of Justice
Padre Faura Street, Ermita, Manila 1000

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ATTY. JAMAICA KAY DELA CRUZ
ATTY. JAYSON G. ELLADO
ATTY. FRANCIS P. PRINCIPE
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Room 704, Prosecution Division, BIR National Office Building
BIR Road, Diliman, Quezon City

LANILA MADAYAG DIAZ-SALAYOG
1081 Millora Street, Lucao District
Dagupan City, Pangasinan

GALIAS & RIVERA LAW OFFICES
3rd Floor, Prestige Tower, F. Ortigas Jr. Road
Ortigas Center, Pasig City

GREETINGS:

You are hereby notified by these presents that on **May 29, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **June 3, 2025.**


Atty. Margarette Y. Guzman
Executive Clerk of Court III

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

FIRST DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

-versus-

CTA Crim. Case No. O-999

For: Violation of Section 255 of the NIRC
of 1997, as amended

Members:

**DEL ROSARIO, P.J., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

**LANILA MADAYAG DIAZ
a.k.a. LANILA MADAYAG G.
DIAZ-SALAYOG,** Callejon
Extension, Pogo Chico,
Dagupan City, Pangasinan
Accused.

Promulgated:

MAY 29 2025; 1:25 PM

X- - - - -X

RESOLUTION

CUI-DAVID, J.:

For the Court's resolution is plaintiff's ***Motion for Reconsideration (of the Decision dated January 15, 2025)***, filed on January 30, 2025, with accused's *Comment (to Motion for Reconsideration)*, filed on February 26, 2025.

Plaintiff's *Motion for Reconsideration* seeks to reverse the *Decision* of the Court dated January 15, 2025, which acquitted accused of violating Section 255 of the National Internal Revenue Code (**NIRC**) of 1997, as amended. The dispositive portion of the *Decision* reads:

WHEREFORE, in light of the foregoing, accused Lanila Madayag Diaz a.k.a. Lanila Madayag G. Diaz-Salayog is **ACQUITTED** for failure of the prosecution to prove her guilt beyond reasonable doubt. There being no competent evidence to prove any civil liability on her part, accused is also exonerated from the same.

SO ORDERED.

RESOLUTION

CTA Crim. Case No. O-999

People of the Philippines v. Lanila Madayag Diaz a.k.a. Lanila Madayag G. Diaz-Salayog

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In its *Motion*, plaintiff argues that it successfully established the elements constituting a violation of Section 255 of the NIRC of 1997, as amended. It contends that the Letter of Authority (**LOA**), Final Assessment Notice and Formal Letter of Demand (**FAN/FLD**) were properly served on accused. It states that substituted service on accused's father was valid, as he was present at the address indicated in the LOA. Regarding the receipt of the FAN/FLD, plaintiff reiterates that accused referred to the FAN/FLD as having been "issued to [her]," which it interprets as an acknowledgment of receipt. Finally, plaintiff maintains that it has sufficiently established accused's civil liability.

On the other hand, in her *Comment*, accused argues that while her father received the LOA, he was not authorized to accept such service. She further contends that the FAN/FLD was improperly served *via* registered mail, and the return card was unsigned.

Plaintiff's arguments fail to impress.

At the onset, the Court notes that plaintiff's *Motion for Reconsideration* merely reiterates arguments that have already been thoroughly considered, resolved, and addressed in the assailed *Decision*.

It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered is rendered does not require a new judicial determination.¹ Thus, there is no necessity to discuss and rule again on this ground since "this would be a useless formality of ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant."²

¹ *People v. Agacer, et al.*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 [Per Curiam, *En Banc*]; *Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368-69 (Resolution), October 18, 2004 [Per J. Quisumbing, Special Second Division].

² *People v. Agacer, et al.*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 [Per Curiam, *En Banc*] and *Ortigas and Company Limited Partnership v. Judge Velasco, et al.*, G.R. No. 109645 (Resolution), March 4, 1996 [Per J. Narvasa, Third Division].

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In *Shangri-La International Hotel Management, Ltd. v. Developers Group of Companies, Inc.*,³ the Supreme Court emphasized that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, as follows:

The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCi is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

It is already settled that if the issues raised in a motion for reconsideration are mere reiterations of those already passed upon and adjudged unmeritorious by the Court, these cannot be regarded as substantial and do not require further discussion. Any additional discourse would be unnecessary and repetitive.⁴

Accordingly, the Court affirms its ruling in the assailed *Decision* that plaintiff failed to prove the proper service of the LOA and the FAN/FLD. This failure negates the element of **willfulness**, which is essential to the crime charged. Further, such failure constitutes a violation of accused's due process rights, and thus, accused's civil liability was likewise not established.

WHEREFORE, in light of the foregoing, plaintiff's *Motion for Reconsideration (of the Decision dated January 15, 2025)* is hereby **DENIED** for lack of merit.

³ G.R. No. 159938 (Resolution), January 22, 2007 [Per J. Garcia, First Division].

⁴ *Social Justice Society (SJS) Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015, 755 PHIL 323-335 [Per J. Perez, *En Banc*].

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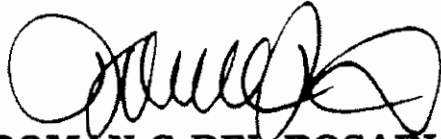
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SO ORDERED.


LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Associate Justice

ON OFFICIAL BUSINESS
JEAN MARIE A. BACORRO-VILLENA
Associate Justice