REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Petitioner,

-versus-

REGIONAL TRIAL COURT BRANCH 220 QUEZON CITY AND OSCAR GARCIA y ITCHON,
Respondents.

CTA SCA CASE NO. 0021

Members:
RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

_______________ 8:40 a.m.

x--x

RESOLUTION

RINGPIS-LIBAN, *J*.:

For resolution is the petitioner's "Motion for Reconsideration (*To the Decision promulgated on March 17, 2025)*"[1] received by the Court on April 14, 2025, without respondent's comment.

Petitioner seeks reconsideration of this Court's Decision, the dispositive portion of which reads as follows:

> "**WHEREFORE**, premises considered, the Petition for *Certiorari* filed on May 16, 2024 is **DENIED** for lack of merit.
>
> **SO ORDERED.**"

Petitioner insists that Regional Trial Court (RTC) Branch 220-Quezon City committed grave abuse of discretion when it disregarded the evidence presented by petitioner and the existence of the elements of the offense charged against private respondent, that public respondent gravely abused its discretion,

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[1] Docket, CTA SCA Case No. 0021, pp. 077-084.

amounting to lack or excess of jurisdiction, to a point so grave as to deprive it of its very power to dispense justice; and when it resolved that the petitioner's evidence is not sufficient to sustain a conviction.

Petitioner maintains that private respondent is not qualified for the system of substituted filing being a Director of MWSS and not a regular employee receiving purely monthly compensation income, thus he is legally obligated to file his income tax returns on the honoraria, allowances and other personnel benefits he received from MWSS as Chairman of the Board both for its Corporate Office and Regulatory Office for the year 2007 and 2009. Thus, private respondent willfully failed to file his income tax return.

Moreover, petitioner submits that private respondent is civilly liable to pay the deficiency tax due arising from the violations of Section 254 and 255 of the Tax Code.

Private respondent failed to file his comment on petitioner's Motion for Reconsideration.

The Court shall now rule on petitioner's Motion for Reconsideration.

An examination of the said Motion shows that the bulk of petitioner's grounds for reconsideration is a mere rehash of its previous arguments, which have already been passed upon, discussed and judiciously resolved in the assailed Decision dated March 17, 2025.

Nevertheless, this Court reiterates its ruling that the writ of *certiorari* will issue only to correct errors of jurisdiction, and not errors or mistakes in the findings and conclusions of the trial court. While *certiorari* may be availed of to correct an erroneous acquittal, the petitioner in such an ordinary proceeding must clearly demonstrate that the trial court blatantly abused its authority to a point so grave to deprive it of its very power to dispense justice. Furthermore, there was no allegation of any violation of the petitioner's right to due process or mistrial. Thus, there is no grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the trial court.

There being no cogent reason to reverse the ruling of the Court, the Decision assailed by petitioner still stands.

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.[2] If the movant failed to do so, the motion for reconsideration must necessarily fail.

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[2] *Teodulo M. Coquilla, citing Guerra Enterprises Company, Inc. v. Court of First Instance of Lanao del Sur, 32 SCRA 314, 317 (1970) vs. The Hon. Commission on Elections and Mr. Neil M. Alvarez*, G.R. No. 151914, July 31, 2002.

ACCORDINGLY, petitioner's "Motion for Reconsideration To the Decision promulgated on March 17, 2025)" is **DENIED for lack of merit**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

We Concur:

MARIA ROWENA MODESTO SAN-PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice