REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

PEOPLE OF THE PHILIPPINES, Petitioner,	**CTA EB CRIM. NO. 102** (CTA Crim. Case No. O-938)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
ZIEGFRIED LOO TIAN, (No. 1013, Juan Luna Street, Brgy. 27, Zone 1, Tondo, Manila), Respondent.	Promulgated: JAN 16 2026 3:20pm

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RESOLUTION

BACORRO-VILLENA, J.:

For the Court's resolution is petitioner People of the Philippines' (**petitioner**'s) "Motion for Reconsideration (of the Amended Decision dated May 30, 2025)"[1] (**MR**), filed on 17 June 2025, with respondent Ziegfried Loo Tian's (**respondent**'s) "Comment (Re: Motion for Reconsideration on the Amended Decision dated May 30, 2025)"[2] (**Comment**), filed 06 August 2025.

Petitioner seeks to set aside the Court *En Banc*'s Amended Decision dated 30 May 2025[3] (**assailed Amended Decision**), which

1 *Rollo*, pp. 484-491.
2 Id., pp. 497-512.
3 Id., pp. 422-454.

partially granted petitioner's "[MR] (of the Decision dated August 30, 2024)"[4] (**MR of the Original Decision**). Upon a second hard look, the Court *En Banc* ruled in favor of petitioner in finding that the government's right to institute the case against respondent had not yet prescribed when the Information[5] was filed on 26 October 2022. Despite this finding, Court *En Banc* nonetheless ordered the dismissal of the criminal action on the ground that the prolonged and unjustified delay of more than ten (10) years between the filing of the Joint Complaint-Affidavit[6] (**JCA**) and the subsequent filing of the Information before First Division violated respondent's constitutional right to speedy disposition of cases.

In the present MR[7], petitioner challenges only the dismissal of the case. Petitioner first argues that, although delay occurred, such delay did not reach a level that was vexatious, capricious, or oppressive so as to constitute a violation of respondent's constitutional right to speedy disposition of cases. Second, petitioner emphasizes that the constitutional right to speedy disposition of cases does not pertain exclusively to accused in criminal proceedings but extends to all parties in all cases. In this regard, it underscores that taxes constitute the lifeblood of government, and courts must, therefore, exercise caution before dismissing tax cases on the basis of delay alone.

Petitioner further argues that the delay in filing the subject Information did not amount to inordinate delay. *First*, respondent did not dispute that the Department of Justice (**DOJ**) strictly followed the proper procedure in the conduct of the preliminary investigation. *Second*, the JCA covered twenty (20) alleged violations of the National Internal Revenue Code (**NIRC**) of 1997, as amended, involving two (2) different tax types and two (2) taxable years. The complexity of the legal and factual issues, coupled with the sheer volume of documentary evidence, necessarily required extensive evaluation and inevitably contributed to the length of the proceedings. *Third*, respondent failed to demonstrate that the delay caused any prejudice to the defense or impaired the ability to respond to the charges.

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[4] Id., pp. 320-337.
[5] Division Docket, pp. 5-6.
[6] Id., pp. 23-37.
[7] Supra at note 1.

In his Comment[8], respondent counter-argues that the Court *En Banc* correctly ruled in the assailed Amended Decision[9] that the dismissal of the case remained warranted due to the violation of his constitutional right to speedy disposition of cases. Respondent emphasizes that petitioner, through the DOJ, allowed more than ten (10) years to lapse from filing of the JCA[10] on 05 July 2012 to filing of the Information[11] before First Division on 26 October 2022.

Considering that the conduct of preliminary investigation in this case took more than 10 years, respondent asserts that the burden to prove the absence of violation of right to speedy disposition of cases rests on the prosecution. Contrary to petitioner's assertions, respondent insists that the latter failed to discharge this burden and that inordinate delay in filing subject Information remains undeniable. Respondent underscores the following material circumstances: (1) despite filing of the JCA on 05 July 2012, the DOJ filed the Information only more than ten (10) years later, on 26 October 2022; and (2) within this prolonged period, the DOJ spent more than two (2) years resolving the initial complaint, nearly three (3) additional years resolving the MR thereto, and allowed over five (5) more years to elapse before filing the Information.

Lastly, respondent points out that he timely asserted his right to speedy disposition of cases at the first instance or earliest opportunity, specifically in his Comment/Opposition[12] to petitioner's "Verified Petition for Review (of the Resolution dated January 31, 2023)"[13] (**Verified Petition for Review**).

We resolve.

After a careful perusal of the present MR[14] and the arguments raised therein (vis-à-vis the arguments raised in respondent's Comment[15]), We find the same bereft of merit.

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8 Supra at note 2.
9 Supra at note 3.
10 Supra at note 6.
11 Supra at note 5.
12 *Rollo*, pp. 241-260.
13 Id., pp. 1-224, with annexes.
14 Supra at note 1.
15 Supra at note 2.

As extensively discussed in assailed Amended Decision[16], the determination of inordinate delay does not rest on a purely mathematical computation of time but requires a holistic evaluation of surrounding circumstances, guided by jurisprudential parameters laid down in *Cesar Matas Cagang v. Sandiganbayan, Fifth Division, Quezon City, et al.*[17] (**Cagang**) and related cases. These parameters include length of delay, reasons for delay, timely invocation of right, and prejudice suffered by accused.

Here, the records confirm that more than ten (10) years elapsed from the filing of the JCA[18] on 05 July 2012 to the filing of the Information[19] before First Division on 26 October 2022. Within this prolonged period, the prosecution took over two (2) years to resolve the initial Complaint, nearly three (3) additional years to resolve the MR thereto, and allowed more than five (5) years to pass before the filing of the Information. Such delay clearly exceeded periods contemplated by law and procedural rules.

Thus, consistent with *Cagang* and as explained in the assailed Amended Decision, the burden to justify delay squarely shifted to petitioner. While petitioner invokes alleged complexity of issues and volume of evidence, the Court *En Banc* finds such justification insufficient. To reiterate, for emphasis, what underscores the gravity of the delay in this case is the fact that the DOJ had already determined the existence of probable cause to charge respondent as early as 01 September 2014. From that point onward, the prosecution no longer faced unresolved factual or legal issues that could reasonably justify prolonged inaction. Yet, the prosecution failed to file the Information for more than eight (8) years thereafter, without offering any satisfactory explanation.

Contrary to petitioner's contention, mere invocation of procedural regularity in conduct of preliminary investigation does not negate inordinate delay. Compliance with procedural steps does not automatically equate to compliance with constitutional mandate of reasonable dispatch. As emphasized in assailed Amended Decision[20], constitutional right to speedy disposition of cases imposes a substantive

[16] Supra at note 3.
[17] G.R. Nos. 206438 and 206458 & 210141-42, 31 July 2018 [Per J. Leonen, *En Banc*].
[18] Supra at note 6.
[19] Supra at note 5.
[20] Supra at note 3.

obligation on the State to ensure that prosecutorial action proceeds within a reasonable time, especially after probable cause has already been established.

Records likewise show that respondent asserted his right to speedy disposition of cases at first reasonable opportunity, specifically in his Comment/Opposition[21] to Verified Petition for Review[22], and reiterated the same in his Comment/Opposition[23] to petitioner's MR of the Original Decision.[24] Respondent could not have invoked this right earlier before the First Division, as case had already been dismissed on ground of prescription prior to arraignment. Jurisprudence does not require accused to make repeated or premature assertions of this right, nor does silence automatically amount to waiver.[25]

Petitioner's argument that the dismissal unduly prejudices the State due to the nature of tax cases likewise fails to persuade. While taxes constitute lifeblood of government, constitutional rights cannot yield to expediency. Protection of individual rights remains paramount, and courts cannot sanction prosecutorial delay by invoking public interest alone. Constitutional guarantees exist precisely to prevent prolonged uncertainty, anxiety, and oppression arising from indefinite suspension of criminal prosecution.[26]

Ultimately, the Court *En Banc* found that petitioner failed to discharge its burden of proving that the delay was reasonable and non-prejudicial. Petitioner's invocation of alleged complexity likewise proves unavailing to justify the considerable delay in the conduct of preliminary investigation. Although the JCA[27] involved twenty (20) alleged violations of the NIRC of 1997, as amended, covering two (2) tax types and two (2) taxable years, these violations are neither novel nor legally intricate. They involve standard tax assessments, routine documentary examination, and the application of settled provisions of

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21 Supra at note 12.
22 Supra at note 13.
23 *Rollo*, pp. 356-372.
24 Supra at note 4.
25 See *Tahira S. Ismael and Aida U. Ajijon v. People of the Philippines*, G.R. Nos. 234435-36, 06 February 2023 [Per J. M.V. Lopez, Second Division].
26 See *Hermis Carlos Perez v. Sandiganbayan and the Ombudsman*, G.R. No. 245862, 03 November 2020 [Per J. Caguioa, First Division], citing *Cesar Matas Cagang v. Sandiganbayan, Fifth Division, et al.*, supra at note 17, and *Francisco S. Tatad v. The Sandiganbayan, and the Tanodbayan*, G.R. Nos. 72335-39, 21 March 1988 [Per J. Yap, *En Banc*], *Rene C. Figueroa v. Sandiganbayan, Special Third Division, et al.*, G.R. Nos. 235965-66, 15 February 2022 [Per J. M.V. Lopez, First Division].
27 Supra at note 6.

tax law. Nothing in the records indicates that the case presented exceptional factual intricacy, unsettled legal questions, or evidentiary difficulties that could reasonably justify a prosecutorial delay spanning more than a decade.

Accordingly, the Court *En Banc* sustains its ruling that the prolonged and unjustified delay of more than ten (10) years in filing the Information[28] violated respondent's constitutional right to speedy disposition of cases, thereby warranting dismissal of the criminal action, notwithstanding absence of prescription.

In light of the foregoing discussion, the Court *En Banc* finds no compelling reason to modify or overturn the assailed Amended Decision.[29]

WHEREFORE, the foregoing premises considered, petitioner People of the Philippines' "Motion for Reconsideration (of the Amended Decision dated May 30, 2025)", filed on 17 June 2025, is hereby **DENIED** for lack of merit.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

I reiterate my position in my separate opinion.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

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28 Supra at note 5.
29 Supra at note 3.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

Corazon G. Ferrer-Flores
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice