REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- *versus* -

SERAFIN PANALIGAN VILLALOBOS, proprietor of **PSPV COMMERCIAL RICE SUPPLY & GROCERY,**
Accused.

CTA CRIM. CASE NO. O-917

For: Violation of Section 255 in relation to Sections 253 and 256 of RA 8424, as amended **(Willful Failure to Pay Tax)**

Members:

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

Promulgated:

APR 08 2025
4:20 p.m.

x---x

RESOLUTION

RINGPIS-LIBAN, *J.*:

For resolution of the Court is the plaintiff's *Motion for Reconsideration (Re: Decision dated 26 November 2024)*[1] (the "*Motion*") filed on December 9, 2024.

The accused failed to file his comment to the Motion despite this Court's order to file the same issued on December 13, 2024 as per the Records Verification Report submitted by this Court's Judicial Records Division dated March 11, 2025.

Plaintiff's *Motion* seeks reconsideration of this Court's Decision promulgated on November 26, 2024, ("Assailed Decision") acquitting the

[1] Docket, pp. 372-403.

accused of the crime charged. The dispositive portion of the Assailed Decision reads:

> "**WHEREFORE**, premises considered, accused **Serafin Panaligan Villalobos is ACQUITTED** of the crime charged.
>
> The cash bail bond posted by the accused for his provisional liberty in the amount of Sixty Thousand Pesos (₱60,000.00) is **DISCHARGED** and to be **RELEASED** to him upon presentation of proper documents, in accordance with the usual accounting rules and regulations.
>
> **SO ORDERED.**"

In its *Motion*, plaintiff insists that this Court erred in ruling that the plaintiff failed to adduce sufficient evidence to convict the accused. While it submits that its witness admitted during her testimony that the subject BIR correspondences were not served personally to the accused, they were received by a person known to the accused. It added that the accused admitted during cross-examination that he was already in possession of these documents only that he cannot remember the time of receipt.

After careful evaluation of the arguments raised by the plaintiff vis-à-vis the records of the case, the Court resolves to deny plaintiff's *Motion* for lack of merit. Plaintiff failed to raise any compelling reason to warrant the modification much less reversal of this Court's findings.

The Court maintains its position that the accused must be acquitted for failure of the plaintiff to prove all the elements of the offense charged and that none of the pieces of evidence presented by the plaintiff, whether testimonial and/or documentary, sufficiently serves as competent evidence of the accused's civil liability for taxes.

WHEREFORE, the plaintiff's *Motion for Reconsideration (Re: Decision dated 26 November 2024)* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(On Leave)

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice