REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, *Petitioner*,	**CTA *EB* CRIM. NO. 150** (CTA Crim. Case No. O-983)
	Present:
-versus-	**RINGPIS-LIBAN**, *P.J.*, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, **FERRER-FLORES**, *and* **ANGELES**, *JJ.*
LEMUEL SIBUMA CONSOLACION, *Respondent.*	Promulgated: JAN 14 2026 3:50

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RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Reconsideration (To the Decision promulgated on May 29, 2025) [Motion],* filed by registered mail on June 11, 2025, with respondent's *Comment/ Opposition to the Motion for Reconsideration,* filed by registered mail on August 4, 2025. The instant *Motion* seeks to set aside the *Decision* dated May 29, 2025, which reads:

> **WHEREFORE**, the instant *Petition for Review* is **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED.**

Petitioner argues that the *Petition for Review* was timely filed and should not have been dismissed on technical grounds. It contends that the Bureau of Internal Revenue (BIR), as complainant, and the People of the Philippines (People), as petitioner in a criminal case, possess distinct legal personalities, even if both are represented by the Office of the Solicitor General (OSG). Petitioner further pleads that there was no willful delay in complying with the procedural requirements of the Revised Rules of the Court of Tax Appeals (RRCTA), and that the five (5)-day delay in filing should be excused in the interest of substantial justice.

Petitioner invokes jurisprudence allegedly recognizing the separate personalities of the BIR and the People, and appeals for a liberal interpretation of procedural rules, emphasizing that errors or negligence on the part of the Department of Justice (DOJ) in preparing and filing the Information should not unduly prejudice the State. Petitioner likewise reiterates that the filing of the criminal complaint with the DOJ interrupted the running of the five-year prescriptive period under Section 281 of the National Internal Revenue Code (NIRC), citing *People v. Bautista,*[1] *People v. Olarte*[2] (*Olarte*), and *People v. Consebido*[3] (*Consebido*).

In his *Comment/Opposition,* respondent counters that the *Motion* lacks merit. Under the RRCTA and the Rules of Court, a motion for reconsideration may be granted only upon a showing of errors of law or fact in the judgment. Respondent maintains that no such errors exist in the assailed *Decision.* He further asserts that petitioner merely reiterates arguments previously raised and thoroughly addressed by the Court. Hence, the present *Motion* is but a rehash of matters already passed upon and, therefore, deserves outright denial.

The Court finds the *Motion* to be unmeritorious.

There is no cogent reason to disturb the Court's *Decision* dismissing the *Petition for Review* for lack of jurisdiction. The *Petition for Review* was filed beyond the reglementary period prescribed under Section 9(b), Rule 9 of the RRCTA, and the belated filing divested this Court of jurisdiction to entertain the same.

While procedural rules may be relaxed in exceptional circumstances, the Supreme Court has consistently held that liberal construction of the rules applies only in the most compelling situations, and never to justify a jurisdictional defect

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[1] G.R. No. 168641, April 27, 2007 [Per J. Austria-Martinez, Third Division].
[2] G.R. No. L-22465, February 28, 1967 [Per J. J.B.L. Reyes, *En Banc*].
[3] G.R. No. 258563, April 2, 2025 [Per J. Inting, *En Banc*].

or to revive a lost remedy.[4] The Supreme Court ruled that while procedural rules may sometimes be relaxed to serve the ends of justice, liberality cannot be invoked to confer jurisdiction upon a court where none exists.[5] Similarly, it was emphasized that the right to appeal is a statutory privilege, and failure to comply with reglementary periods renders the decision final and executory.[6]

The Court of Tax Appeals, being a court of special jurisdiction, can only act within the bounds of its enabling statute,[7] Republic Act (RA) No. 1125,[8] as amended by RA No. 9282.[9] Jurisdiction over an appeal or petition for review is conferred only upon the timely filing thereof in accordance with law. Thus, the five (5)-day delay in the filing of petitioner's *Petition for Review* is fatal, as the period for perfecting an appeal or seeking judicial review is both mandatory and jurisdictional.[10]

Petitioner's invocation of *Olarte* and *Consebido* involves the interruption of prescription in criminal cases, which does not apply to the procedural requirement of timely filing a judicial appeal. The dismissal in this case pertains to jurisdiction, not the prescription of a tax offense. In any event, even assuming *Consebido* were relevant, the Supreme Court expressly held that its new interpretation on the tolling of prescription "shall apply prospectively," in line with the principle that penal laws and their interpretations should be construed in favor of the accused.[11] Hence, petitioner cannot benefit from such ruling in the present case.

WHEREFORE, premises considered, the instant *Motion for Reconsideration (To the Decision promulgated on May 29, 2025)* is hereby **DENIED** for lack of merit.

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4 See *Building Care Corporation / Leopard Security & Investigation Agency v. Macaraeg*, G.R. No. 198357, December 10, 2012 [Per J. Peralta, Third Division].

5 See *Ting v. Philippine Business Bank, Inc.*, G.R. No. 224972, July 9, 2018 [Per J. Reyes, Jr., Second Division].

6 *Boardwalk Business Ventures, Inc. v. Villareal (deceased), et al.*, G.R. No. 181182, April 10, 2013 [Per J. Del Castillo, Second Division].

7 See *Allied Banking Corporation v. Commissioner of Internal Revenue*, G.R. No. 175097, February 5, 2010, [Per J. Del Castillo, Second Division].

8 An Act Creating the Court of Tax Appeals, June 16, 1954.

9 An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, As Amended, otherwise known as the Law Creating the Court of Tax Appeals, and for Other Purposes, March 30, 2004.

10 *Supra* note 6.

11 The Supreme Court held in *Consebido* that, "in line with the time-honored principle that the interpretation that is most favorable to the accused should be adopted with respect to laws on prescription of crimes, **this new rule shall apply prospectively**. Accordingly, the Court resolves that, **henceforth, the filing of the criminal complaint before the DOJ**, even if it involves offenses that may be covered by the 2022 Rules on Expedited Procedures in the First Level Courts, **shall toll the running of the prescriptive period**." (Emphasis supplied)

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

(I reiterate my Separate Opinion)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice