REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

AJ CORINTHIAN HAULING CORPORATION,

ARCELI S. SAJONAS
98 Ermin Garcia St.,
Cubao, Quezon City

and

JOHN FITZ JERALD CLAUDIO
7th St., GHQ Village, Signal,
Taguig City

-All At-Large-
Accused.

CTA CRIM. CASE NO. O-1151
For: Violation of Section 254, in relation to Sections 253(d) and 256 of the NIRC of 1997, as amended

Members:

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

Promulgated:
AUG 2 0 2024
10:35 a.m.

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RESOLUTION

For resolution of this Court is the plaintiff People of the Philippines' *Motion for Reconsideration (To the Resolution dated June 25, 2024)* filed via registered mail on July 12, 2024.

Plaintiff seeks reconsideration of the Resolution of this Court promulgated on June 25, 2024,[1] ("Assailed Resolution") dismissing the case for lack of jurisdiction and/or on the ground of prescription.

Plaintiff asserts that this Court erred in dismissing the criminal case. It posits that the filing of Joint Complaint-Affidavit on June 29, 2016 for preliminary investigation interrupted the running of prescription. It further argues that on the basis of Section 281 of the National Internal Revenue Code of 1997, as amended (1997 NIRC), the prescriptive period commenced to run from the commission of the offense, *i.e.*, at the time when the accused failed to make and file the necessary income tax return on or before April 15, 2014, and that the prescriptive period was interrupted when the Joint Complaint-Affidavit was filed before the Department of Justice on June 29, 2016. In this regard, plaintiff also invoked Section 1, Rule 110 of the Rules of Court.

After careful evaluation of the arguments raised by petitioner vis-à-vis the records of the case, the Court resolves to deny the plaintiff's *Motion for Reconsideration (To the Resolution dated June 25, 2024)* for lack of merit.

This Court maintains its ruling that the dismissal of the case is in order. As previously discussed in the Assailed Resolution, the Supreme Court already provided guidance on the proper interpretation of the rules governing prescriptive period of criminal cases under Section 281 of the 1997 NIRC in the case of *Lim, Sr. v. Court of Appeals*[2] and this Court is certainly in no position to deviate therefrom. In addition, Sec. 2, Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA) plainly states:

> SEC. 2. *Institution of Criminal Actions.* - **All criminal actions before the Court in Division in the exercise of its original jurisdiction shall be instituted by the filing of an information in the name of the People of the Philippines.** In criminal actions involving violations of the National Internal Revenue Code and other laws enforced by the Bureau of Internal Revenue, the Commissioner of Internal Revenue must approve their filing. In criminal actions involving violations of the Tariff and Customs Code and other laws enforced by the Bureau of Customs, the Commissioner of Customs must approve their filing.
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> **The institution of the criminal action shall interrupt the running of the period of prescription.** *(Emphasis supplied)*

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[1] *Id.*, pp. 114-122.
[2] G.R. No. 48134-37, October 18, 1990, 190 SCRA 616.

As between the above rule and Section 1, Rule 110 of the Rules of Court, the former shall prevail, the same being specially applicable to criminal cases filed before this Court.

In sum, petitioner failed to raise any compelling reason to warrant the modification much less reversal of this Court's findings in the Assailed Resolution.

WHEREFORE, the plaintiff's *Motion for Reconsideration (To the Resolution dated June 25, 2024)* is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice