

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
Quezon City

*Second Division*

PEOPLE OF THE PHILIPPINES,  
Petitioner,

CTA SCA CASE NO. 0014

- versus -

HON. ANA TERESA T. CORNEJO-  
TOMACRUZ, IN HER CAPACITY  
AS PRESIDING JUDGE OF THE  
REGIONAL TRIAL COURT OF  
PASIG CITY, BRANCH 157,  
RAPPLER HOLDINGS  
CORPORATION, and MARIA A.  
RESSA,

Respondents.

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

Promulgated:

OCT 09 2024

X-----X

RESOLUTION

*RINGPIS-LIBAN, J.:*

For resolution is Petitioner’s “Motion for Reconsideration (Of the Decision dated July 16, 2024)”<sup>1</sup> (“Motion for Reconsideration”) filed on August 01, 2024, with Private Respondent’s “Comment/Opposition (To Motion for Reconsideration dated 29 July 2024)” (“Comment/Opposition”) filed on August 21, 2024.

On October 19, 2023, the Court promulgated a Decision<sup>2</sup> denying the Petition for *Certiorari* filed by Petitioner against Public Respondent Hon. Ana Teresa T. Cornejo-Tomacruz, in her capacity as Presiding Judge of the Regional Trial Court (“RTC”) of Pasig City, Branch 157 (“RTC-Branch 157”) and Private

<sup>1</sup> Docket, pp. 703-718.

<sup>2</sup> *Id.*, pp. 688-702.

Respondents Rappler Holdings Corporation (“RHC”) and Maria A. Ressa, the dispositive portion of which states as follows:

“**WHEREFORE**, premises considered, the Petition for *Certiorari* filed on December 29, 2023 is **DENIED** for lack of merit.

**SO ORDERED.”**

Petitioner prays for the following in its Motion for Reconsideration:

1. Reconsider, reverse and set aside its Decision dated July 16, 2024 for being clearly contrary to law, the evidence on record and settled jurisprudence;
2. After due deliberations, render a decision granting the Petition for *Certiorari* and declaring null and void, and vacating, RTC-Branch 157 Decision dated September 12, 2023 and the Order dated October 16, 2023, both rendered by Respondent Judge in Criminal Case No. R-PSG-18-02983-CR;
3. Declare both Private Respondents RHC and Maria A. Ressa guilty beyond reasonable doubt of violation of Section 255 of the National Internal Revenue Code (“NIRC”) of 1997, as amended; and
4. Order Private Respondents RHC and Maria A. Ressa to pay the deficiency Value-Added Tax (VAT) for the second quarter of 2015 in the amount of two hundred ninety-four thousand two hundred fifty-eight pesos and fifty-eight centavos (Php294,258.58) plus surcharge and interests.

In its motion, Petitioner maintains that RTC-Branch 157 gravely abused its discretion by disregarding the prosecution’s overwhelming evidence that established beyond reasonable doubt the guilt of Private Respondents for violating Section 255 of the NIRC of 1997, as amended, and by grossly misinterpreting the law to rule that no civil liability could be adjudged by them.

Petitioner avers that the Court did not review the RTC’s assessment of the evidence presented and had it taken more time to review the record, it would



undoubtedly have found that the RTC deliberately disregarded the prosecution evidence and grossly misinterpreted the Tax Code.

Petitioner contends that it was able to establish beyond reasonable doubt Private Respondents' willful failure to file a correct and accurate tax return and pay the tax rightly due from it, in view of the concurrence of the following elements:

- 1) RHC is a taxpayer required under the Tax Code to pay the correct taxes, file accurate returns, maintain precise corporate records, and provide correct and accurate information as required by law and regulations;
- 2) RHC's issuance of Philippine Depositary Receipts ("PDRs") to NBM Rappler L.P. (NBM) on May 29, 2015 is a transaction subject to VAT under Sections 105 and 108 of the NIRC of 1997, as amended; and
- 3) RHC's failure to provide the correct and accurate information in its tax return and pay the corresponding tax was willful.

On the other hand, in its Comment/Opposition, Private Respondents claim that Petitioner's motion should be denied for lack of merit for the following reasons.

*First*, the Court correctly held that it cannot review errors of law in a *certiorari* action. The accused's right against double jeopardy was properly upheld.

*Second*, RTC-Branch 157 did not ignore any evidence presented by the parties. On the contrary, the trial court considered all the evidence presented.

*Third*, RTC-Branch 157 did not act with grave abuse of discretion in ruling that there is no civil tax liability that may be adjudged and separately charged against the Private Respondents.

*Lastly*, the PDR issuance by RHC is valid and legal and has been upheld by the Court of Appeals. The Court of Appeals also held that full beneficial ownership of the underlying shares remained with RHC. RHC did not act as a dealer of securities.

✓

After due consideration, the Court finds Petitioner's "Motion for Reconsideration (Of the Decision dated July 16, 2024)" bereft of merit.

Petitioner's motion merely reiterates or amplifies the arguments previously raised in the Petition for *Certiorari* which were already considered and extensively discussed upon by this Court in the assailed Decision.

In the case of *Shangri-La International Hotel Management Ltd., Et Al. v. Developers Group of Companies, Inc.*<sup>3</sup>, the Supreme Court denied respondent's Motion for Reconsideration for being a mere reiteration of their previous arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

"The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought."

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.<sup>4</sup> If the movant failed to do so, the motion for reconsideration must necessarily fail.

More importantly, without going into the wisdom of the judgment promulgated by RTC-Branch 157, Petitioner's contentions against the Decision in Criminal Case No. R-PSG-18-02983-CR only refer to the alleged misapprehension by Public Respondent Judge Cornejo-Tomacruz of the

---

<sup>3</sup> G.R. No. 159938, January 22, 2007.

<sup>4</sup> Teodulo M. Coquilla v. The Hon. Commission on Elections and Mr. Neil M. Alvarez, G.R. No. 151914, July 31, 2002.

evidence presented during the trial, leading to the acquittal of Private Respondents RHC and Maria A. Ressa.

In *Madrigal Transport Inc. v. Lapanday Holdings Corporation, Et. Al.*<sup>5</sup>, the Supreme Court pointed out that *certiorari* is a remedy designed for the correction of errors of jurisdiction, not errors of judgment, to wit:

“The supervisory jurisdiction of a court over the issuance of a writ of *certiorari* cannot be exercised for the purpose of reviewing the intrinsic correctness of a judgment of the lower court — on the basis either of the law or the facts of the case, or of the wisdom or legal soundness of the decision.”

Applying the foregoing in the present case, We find that Petitioner failed to show that Judge Cornejo-Tomacruz acted with grave abuse of discretion, or exceeded and/or acted without jurisdiction, in rendering the judgment of acquittal over Private Respondents.

**WHEREFORE**, premises considered, Petitioner’s “Motion for Reconsideration (Of the Decision dated July 16, 2024)” is **DENIED** for lack of merit.

**SO ORDERED.**



**MA. BELEN M. RINGPIS-LIBAN**  
*Associate Justice*

**WE CONCUR:**

*(Inhibited)*

**MARIA ROWENA MODESTO-SAN PEDRO**  
*Associate Justice*



**CORAZON G. FERRER-FLORES**  
*Associate Justice*

---

<sup>5</sup> G.R. No. 156067, August 11, 2004.