

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

BENEDICTO P. CAGUIMBAL,
Petitioner,

CTA EB CRIM. NO. 065
(CTA Crim. Case Nos. O-546
and O-547)

Present:

Del Rosario, P.J.,
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena, and
Modesto-San Pedro, JJ.

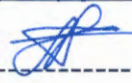
- versus -

PEOPLE OF THE PHILIPPINES,
Respondent.

Promulgated:

OCT 21 2020

X-----

 3:09 p.m. X

RESOLUTION

CASTAÑEDA, JR., J.:

For resolution of the Court *En Banc* is petitioner's Motion for Reconsideration filed on June 30, 2020, with respondent's Opposition (re: Petitioner's Motion for Reconsideration dated 30 June 2020)¹ filed via registered mail on July 24, 2020.

The aforementioned Motion seeks reconsideration of the Decision of the Court *En Banc* promulgated on March 9, 2020,² (Assailed Decision) denying the present Petition for Review for lack of merit. 

¹ Court *En Banc*'s Docket., pp. 113-121.

² *Id.*, pp. 78-112.

In his Motion for Reconsideration, petitioner submits that the case of *Asiitrust Development Bank v. Commissioner of Internal Revenue*,³ is not on all fours with the present case.⁴ He posits that in Asiitrust, the assignment of errors alleged in the motions for reconsideration involved therein are factual matters which were taken by the court for reconsideration resulting to an amended decision.⁵ Whereas in the present case, the revisions made in the Amended Decision were revisions on the civil aspect of the case and not on the alleged errors set forth by the petitioner as to his conviction.⁶

Petitioner also argues that the case of *Lucas Adamson et. al. v. Court of Appeals*⁷ wherein it was essentially ruled that assessment is not necessary before a criminal charge can be filed does not apply to the present case.⁸

On the other hand, respondent, in its Comment/Opposition submits that this Court correctly denied the present Petition for Review.⁹ Respondent pointed out that the present Motion for Reconsideration contains rehash[ed] arguments which were exhaustively discussed in the Amended Decision of the Court in Division.¹⁰

Petitioner's Motion for Reconsideration lacks merit.

A careful review of the case records and the arguments raised by petitioner in his Motion for Reconsideration reveals that the arguments relied upon are mere reiterations or restatement of the matters which have already been thoroughly discussed and passed upon by the Court *En Banc* in the Assailed Decision. Petitioner failed to raise any new or substantial matter or any compelling reason that will justify reversal or even modification of the Court *En Banc*'s findings.

The Court *En Banc* stands by its ruling that *Asiitrust* squarely applies in the present case. In the said case, the Supreme Court unqualifiedly ruled that an appeal to the CTA *En Banc* must be preceded by the filing of a timely motion for reconsideration or new trial with the CTA Division. Citing its previous ruling in *CE Luzon Geothermal Power Company, Inc. v. Commissioner of Internal Revenue*,¹¹ the Court held that an amended decision is a different decision, and thus, is a proper subject of a motion for reconsideration. *Re*

³ G.R. Nos. 201530 & 201680-81, April 19, 2017 ("*Asiitrust*").

⁴ Court *En Banc*'s Docket., pp. 114.

⁵ *Id.*

⁶ *Id.*

⁷ G.R. Nos. 120935 and 124557, May 21, 2009 ("*Adamson*").

⁸ Court *En Banc*'s Docket., pp. 117-118.

⁹ *Id.*, p. 126.

¹⁰ *Id.*

¹¹ G.R. Nos. 200841-42, August 26, 2015. 768 SCRA 269, 275.

The Court *En Banc* likewise finds no merit in petitioner's contention that *Adamson* does not apply in this case. In this regard, the Court *En Banc* fully agrees with the ruling of the Court in Division. There is no compelling reason to modify much less reverse the same.

WHEREFORE, petitioner's Motion for Reconsideration is **DENIED**, for lack of merit.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

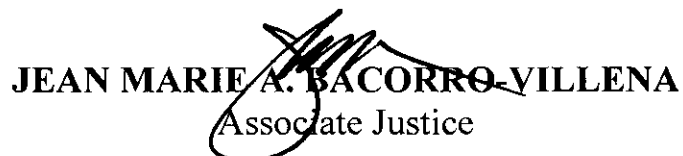
WE CONCUR:


(I maintain my Dissenting Opinion)
ROMAN G. DEL ROSARIO
Presiding Justice

(On Leave;
ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

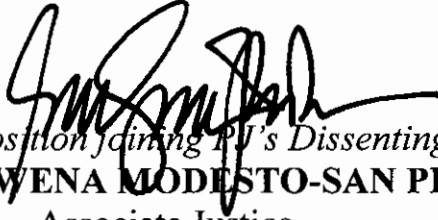

CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

RESOLUTION

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(I maintain my position joining PJ's Dissenting Opinion)

MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice