REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES, *Plaintiff,*	**CTA CRIM CASE NO. O-991** For: Violation of Section 255, in relation to Sections 253 and 256 of the National Internal Revenue Code of 1997, as amended.
- versus -	*Members:*
QNX SOLUTIONS, INCORPORATED, and its responsible corporate officers ANGELO R. BALILI (President), SANTIAGO T. PULIDO (Treasurer) and GERTRUDES S. TAMAYO (Corporate Secretary) (Unit 1607, Herrera Tower, Valero Street, Salcedo Village, Makati City), *Accused.*	**DEL ROSARIO**, *P.J., Chairperson,* **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.* Promulgated: DEC 01 2023, 9:23 AM

x -x

RESOLUTION

This resolves plaintiff's *Motion for Reconsideration (Re: Resolution dated 11 August 2023)*,[1] filed through registered mail on September 25, 2023, and received by the Court on October 2, 2023.

Plaintiff seeks reconsideration of this Court's Resolution[2] issued on August 11, 2023 (*Assailed Resolution*), the dispositive portion of which reads:

> **WHEREFORE**, premises considered, CTA Crim. Case No. O-991 is **DISMISSED** on the ground of prescription.

[1] Docket, pp. 131-137.
[2] Docket, pp. 125-130.

> Accordingly, the *Alias Warrants of Arrest* issued against accused **ANGELO R. BALILI**, **SANTIAGO T. PULIDO** and **GERTRUDES S. TAMAYO**, all dated March 2, 2023, are hereby **RECALLED** and **SET ASIDE**.
>
> **SO ORDERED**.

In asking for a reconsideration, plaintiff avers that it received a copy of the *Assailed Resolution* on September 8, 2023. However, the record[3] reveals that plaintiff received a copy on August 18, 2023.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA), as amended, provides:

> "SECTION 1. *Who may and when to file motion.* — **Any aggrieved party may seek a reconsideration** or new trial **of any** decision, **resolution** or order **of the Court by filing a motion for reconsideration** or new trial **within fifteen days from the date of receipt of notice of the** decision, **resolution** or order of the Court in question." (*Emphasis supplied*)

The rule is and has been that the period for filing a motion for reconsideration is non-extendible.[4] If no motion for reconsideration is filed on time, the judgment or final order of the court becomes final and executory.[5]

As the record reveals, plaintiff received a copy of the *Assailed Resolution* on August 18, 2023. Hence, counting fifteen (15) days therefrom, plaintiff had until September 2, 2023, to file its motion for reconsideration. But for reasons only known to it, plaintiff only filed its *motion* on September 25, 2023, which is beyond the 15-day reglementary period to appeal.

WHEREFORE, premises considered, plaintiff's *Motion for Reconsideration (Re: Resolution dated 11 August 2023)* is **DENIED** for being filed out of time.

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[3] *Notice of Resolution*, Docket, p. 124.
[4] *Apex Mining Co., Inc. vs. Commissioner of Internal Revenue and Court of Appeals*, G.R. No. 122472, October 20, 2005.
[5] *Far East Bank & Trust Company vs. Commissioner of Internal Revenue*, G.R. No. 149589, September 15, 2006.

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SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

ON LEAVE
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice