REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

PEOPLE OF THE PHILIPPINES, *Plaintiff-Appellant,*	**CTA *EB* CRIM. NO. 139** (CTA Crim. Case No. A-17)
	Present:
-versus-	**DEL ROSARIO, P.J., RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
SKI CONSTRUCTION GROUP, INC., CLAUDIO B. ALTURA, ALBERT ALTURA, CORNELIO V. CAEDO, *Accused-Appellee.*	Promulgated: AUG 14 2025 2:57

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RESOLUTION

MODESTO-SAN PEDRO, J.:

For the Court's resolution is plaintiff-appellant's *Motion for Reconsideration (to the Decision dated February 17, 2025)*, filed via registered mail on March 6, 2025, with accused-appellee's *Comment on the Motion for Reconsideration (to the Decision dated February 17, 2025)*, filed via registered mail on April 7, 2025.

Plaintiff-appellant assails this Court's dismissal of its Petition for Review via the Decision, dated February 17, 2025. This Court had found plaintiff-appellant to have filed its Petition late, explaining that the prescriptive period for such filing must be counted from the receipt of the questioned Resolution by the Department of Justice ("DOJ"), not from receipt by the Bureau of Internal Revenue ("BIR"). Plaintiff-appellant disagrees, arguing that (1) the case of *National Power Corporation v. National Labor*

Relations Commission[1] ("*NAPOCOR*") is inapplicable here as the public prosecutor in that case was the "active" counsel, while the "active" counsel here were the lawyers from the BIR; and (2) the Court should relax procedural rules.

Accused-appellee counters the above by arguing that (1) the Court was correct in finding that the public prosecutor continues to be the primary counsel even if private or special counsel is deputized; and (2) the relaxation or suspension of procedural rules is an exception to the general enforcement of the same.

The Motion lacks merit.

First, nothing in *NAPOCOR* states that service on the "active" counsel is binding. The discussion there is exclusively on *primary* and *deputized* counsels. It includes no indication that a distinction should be made between "active" and "inactive" counsels. The reasoning offered to justify the ruling is based purely on the Office of the Solicitor General's power to deputize private counsel. As such, the fact that the BIR lawyers were the "active" counsel here does not bar *NAPOCOR*'s applicability to this case. The same is true of *Commissioner of Customs v. Court of Tax Appeals*[2] ("*Commissioner of Customs*") and *Baldovino-Torres v. Torres*[3] ("*Torres*")—two cases that reiterated *NAPOCOR* and that served as the primary basis for Our ruling in the assailed Decision.

In any event, plaintiff-appellant offers no substantial reason or legal basis for treating participation as relevant to the issue at hand. We consequently see no reason to treat it as such.

Furthermore, plaintiff-appellant's interpretation of the relevant procedural rules involves allowing the violation of related rules. Recall that, as discussed in the assailed Decision, *Rule 9, Section 3 of the Revised Rules of the Court of Tax Appeals, as amended* ("*RRCTA*"), states that "[a]ll criminal actions [before the Court of Tax Appeals] shall be conducted and prosecuted under the direction and control of the public prosecutor." This means that even when private counsel is deputized, the public prosecutor is *required* to direct and control the prosecution of the criminal action. The public prosecutor *shall* direct and control said prosecution.

If this Court were to adopt plaintiff-appellant's theory that service on the "active" counsel is decisive, We would have to allow for the possibility of the public prosecutor being "inactive" as counsel. However, this would mean

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1 G.R. No. 90933-61, May 29, 1997.
2 G.R. No. 132929, March 27, 2022.
3 G.R. No. 248675, July 20, 2022.

allowing a situation where the public prosecutor does *not* direct and control the prosecution of the criminal action. We would thus have to allow a direct violation of a procedural rule laid down in the *RRCTA*, one that does not identify any exceptions.

This Court cannot condone an interpretation of a procedural rule that unavoidably leads to the violation of another rule. We must thus reject plaintiff-appellant's distinction between "active" and "inactive" counsels.

As for plaintiff-appellant's plea for the relaxation of procedural rules, the Court notes that the Motion offers no specific reason for such relaxation, other than the observation that jurisprudence generally frowns upon the strict adherence to procedural rules. It does not explain why the rules should be relaxed in this *specific* case, despite said rules being enforced in specific jurisprudential cases such as *NAPOCOR*, *Commissioner of Customs*, and *Torres*. We thus see no reason to relax said rules in the specific case at bar, especially as plaintiff-appellant offers none.

ACCORDINGLY, plaintiff-appellant's *Motion for Reconsideration (to the Decision dated February 17, 2025)*, filed via registered mail on March 6, 2025, is hereby **DENIED** for lack of merit. The assailed Decision, dated February 17, 2025, is hereby **AFFIRMED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

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

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice