

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

EN BANC

PEOPLE OF THE  
PHILIPPINES,

*Petitioner,*

CTA EB CRIM. NO. 091  
(CTA Crim. Case No. O-818)

Present:

Del Rosario, P.J.,  
Ringpis-Liban,  
Manahan,  
Bacorro-Villena,  
Modesto-San Pedro,  
Reyes-Fajardo,  
Cui-David,  
Ferrer-Flores, and  
Angeles, JJ.

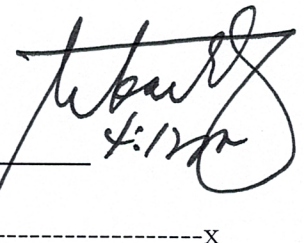
- *versus* -

GH RESOURCES AND TRAINING  
SERVICES, INC., GRACE H.  
CARTAGO,

*Respondents.*

Promulgated:

JAN 26 2024



X-----X

RESOLUTION

RINGPIS-LIBAN, J.:

For resolution of the Court *En Banc* is petitioner People of the Philippines' *Motion for Reconsideration*<sup>1</sup> filed on June 13, 2023.

In a Resolution dated July 28, 2023, this Court required respondents to file their comment or opposition to petitioner's *Motion for Reconsideration* within five (5) days from receipt thereof. Respondents, however, failed to file the required comment or opposition as per the Records Verification Report dated November 8, 2023 submitted by this Court's Judicial Records Division.



<sup>1</sup> Court *En Banc*'s Docket, pp. 123-132.

Petitioner's *Motion for Reconsideration* seeks reconsideration of the Decision of the Court *En Banc* promulgated on May 22, 2023,<sup>2</sup> ("Assailed Decision") dismissing the Petition for Review.

In its *Motion for Reconsideration*, petitioner asserts that this Court erred in denying its Petition for Review on the ground of wrong appeal pursuant to Section 1, Rule 41 of the Rules of Court instead of the Revised Rules of the Court of Tax Appeals (RRCTA). Petitioner also postulates that this Court erred in denying its Petition for Relief from Judgment.

After careful evaluation of the arguments raised by petitioner vis-à-vis the records of the case, the Court *En Banc* resolves to deny petitioner's *Motion for Reconsideration* for lack of merit.

Petitioner merely recycled the arguments it previously raised in its *Motion for Reconsideration* as these matters had already been thoroughly discussed and resolved by the Court *En Banc* in the Assailed Decision. To put it bluntly, there is nothing in the *Motion for Reconsideration* that was not sufficiently passed upon by the Court *En Banc*.

At any rate, the Court *En Banc* maintains its ruling that the dismissal of the Petition for Review was in order because the petitioner availed of a wrong remedy of appeal. Denial of a petition for relief from judgment is not subject to appeal pursuant to Section 1, Rule 41 of the Rules of Court. Moreover, there is no excusable negligence in the present case that could serve as basis for a relief from judgment. Omission of petitioner's counsel can hardly be characterized as excusable negligence. The negligence of petitioner's counsel is of such nature that ordinary diligence and prudence could easily have guarded against.

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

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

**SO ORDERED.**

  
MA. BELEN M. RINGPIS-LIBAN  
Associate Justice

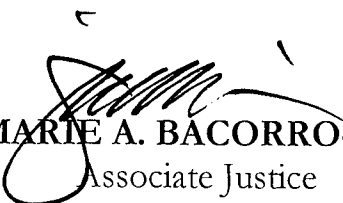
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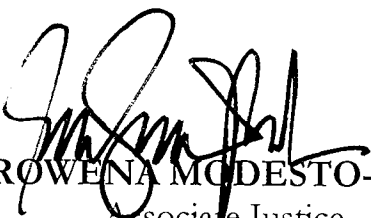
<sup>2</sup> *Id.*, pp. 114-122.

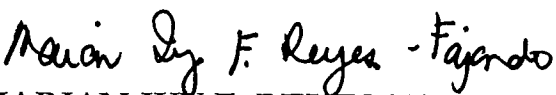
WE CONCUR:

  
ROMAN G. DEL ROSARIO  
Presiding Justice

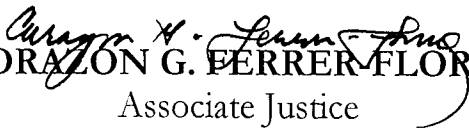
  
CATHERINE T. MANAHAN  
Associate Justice

  
JEAN MARIE A. BACORRO-VILLENA  
Associate Justice

  
MARIA ROWENA MODESTO-SAN PEDRO  
Associate Justice

  
MARIAN IVY F. REYES-FAJARDO  
Associate Justice

  
LANEE S. CUI-DAVID  
Associate Justice

  
CORAZON G. FERRER-FLORES  
Associate Justice

  
HENRY S. ANGELES  
Associate Justice