24-000734-0009

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CRIM. CASE NO. A-27

PEOPLE OF THE PHILIPPINES,
Petitioner,

- versus -

TECHTRENDS CORPORATION,
RAYMOND PATRICK ALBERT
and
DARIUS DELAS ALAS,
Respondents.

NOTICE OF RESOLUTION

To:

ATTY. ALBERT C. ARPON
ATTY. RAUL SJ. DE GUZMAN
Bureau of Internal Revenue - Revenue Region 8A-Makati City
36th Floor, Export Plaza Building
Sen Gil Puyat Avenue corner Chino Roces Avenue
Makati City

RAYMOND PATRICK ALBERT
2483 Fernandez Street, Singalong
Manila

MUSICO LAW OFFICE
2nd Floor, PAX Building
India corner France Streets
Better Living Subdivision
Parañaque City

HON. KAREN MATTI SY
Presiding Judge
Thru: Branch Clerk of Court
National Capital Judicial Region
Regional Trial Court
Branch 145 - Makati City
Makati City Hall
J.P. Rizal Avenue,Makati City

GREETINGS:

You are hereby notified by these presents that on **May 20, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 26, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA CRIM. CASE NO. A-27** (formerly CTA AC No. 352)
-versus-	Members: **DEL ROSARIO,** *P.J. & Chairperson* **BACORRO-VILLENA,** and **CUI-DAVID,** *JJ.*
TECHTRENDS CORPORATION, RAYMOND PATRICK ALBERT, DARIUS DELAS ALAS, *Respondents.*	Promulgated: MAY 20 2025 2:35 pm

x- x

RESOLUTION

For resolution is petitioner's **Motion for Reconsideration** filed via registered mail on February 10, 2025, without respondents' comment per Records Verification dated March 12, 2025.

Petitioner seeks reconsideration of the Court's Resolution promulgated on January 22, 2025, which dismissed the Petition for Review filed by petitioner on December 9, 2024 for lack of jurisdiction. The Court declared that:

> (i) petitioner availed of the wrong mode in appealing the assailed August 15, 2024 Joint Decision and October 22, 2024 Resolution rendered by the Regional Trial Court (RTC), Branch 145-Makati City in R-MKT-23-01412-CR and R-MKT-23-01413-CR;
>
> (ii) Considering that the present case is a criminal case which originated from the RTC in the exercise of its original jurisdiction, plaintiff-appellant had 15 days [from receipt of the assailed Resolution on November 8, 2024], or until November 23, 2024 within which to file a notice of appeal before the court *a quo*. In lieu of filing a notice of appeal before the court *a quo*, plaintiff-appellant erroneously posted the Petition for Review before this Court on December 9, 2024;
>
> (iii) Plaintiff-appellant committed a grave error in filing a Petition for Review before this Court. The proper remedy would have been to file a notice of appeal with the court *a quo* pursuant to

Section 9(a), Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA); and,

(iv) Considering that plaintiff-appellant failed to file the notice of appeal before the court *a quo* within the reglementary period, the assailed Decision and Resolution of the RTC, Branch 145 - Makati City have become final and executory. Thus, the Court is constrained to dismiss the same.

In its Motion for Reconsideration, petitioner disagrees with the Court's Resolution for being erroneous and bereft of factual and legal basis. Petitioner asserts the following:

(i) its Petition for Review was properly and timely filed with the CTA;

(ii) the remedy, as discussed by the Court in the assailed Resolution, is proper only when the appeal was on the criminal aspect of the case;

(iii) [the notice of appeal under Section 3, Rule 122 of the Rules of Court] contemplates that the appellant is the accused because if it is the other party appealing the judgment of acquittal, the same will just be dismissed upon motion on the ground of double jeopardy under Section 3(i), Rule 117 of the Rules of Court;

(iv) Petitioner appeals on the civil aspect of the case which is deemed instituted in the criminal complaint representing delinquent taxes for Expanded Withholding Tax and Withholding Tax on Compensation (inclusive of increments) in the amounts of ₱461,161.07 and ₱760,257.36, respectively;

(v) its Petition for Review was filed with the CTA against the Resolution of the RTC in the exercise of its original jurisdiction over civil cases which was deemed instituted in the criminal complaint, pursuant to Section 3, Rule 8 of RRCTA; and,

(vi) as it received the assailed Resolution of the RTC on November 8, 2024, its Petition for Review filed on December 9, 2024 was within the 30-day reglementary period.

Petitioner's Motion for Reconsideration is bereft of merit.

The Court has judiciously reviewed in the assailed Resolution the correct mode of appeal that could have been taken by petitioner to assail the judgment of the RTC.

Petitioner's reliance on Section 3, Rule 8 of RRCTA is misplaced since the judgment sought to be reviewed in this appealed case emanates from the criminal case *(to which the corresponding civil* *action is deemed simultaneously instituted therewith)*, which was rendered by the RTC in the exercise of its original jurisdiction. To be sure, Section 3, Rule 8 of RRCTA is applicable only to appeals from decision/resolution of the RTC on **civil cases** rendered in the exercise of its original jurisdiction.

To be clear, Section 11 of Republic Act (RA) No. 1125, as amended by RA 9282 reads:

> "SEC. 11. Who May Appeal; **Mode of Appeal**; Effect of Appeal. – xxx
>
> All other cases involving rulings, orders or decisions filed with the CTA as provided for in Section 7 shall be raffled to its Divisions. A party adversely affected by a ruling, order or decision of a Division of the CTA may file a motion for reconsideration or new trial before the same Division of the CTA within fifteen (15) days from notice thereof: *Provided, however,* That **in criminal cases, the general rule applicable in regular Courts on matters of prosecution and appeal shall likewise apply**." *(Boldfacing supplied)*

Moreover, Section 9(a), Rule 9 of RRCTA provides:

> **RULE 9**
> **PROCEDURE IN CRIMINAL CASES**
>
> SEC. 9. Appeal; period to appeal. - (a) An appeal to the Court in criminal cases decided by a Regional Trial Court in the exercise of its original jurisdiction shall be taken **by filing a notice of appeal pursuant to Sections 3(a) and 6, Rule 122**[1] of the Rules of Court within fifteen days from receipt of a copy of the decision or final order with the court which rendered the final judgment or order appealed from and by serving a copy upon the adverse party. The Court in Division shall act on the appeal. *(Boldfacing supplied)*

Thus, for appeals from judgment on criminal cases (which logically includes appeals from the judgment on the civil aspect of the case), the aggrieved party's proper remedy would have been to file a notice of appeal with the court *a quo* pursuant to Section 11 of RA 1125, as amended and Section 9, Rule 9 of RRCTA.

There being no cogent reason to disturb the Court's January 22, 2025 Resolution, the present Motion for Reconsideration must fail.

---

[1] **RULE 122 (Appeal)**
Section 3. *How appeal taken.* — (a) The appeal to the Regional Trial Court, or to the Court of Appeals in cases decided by the Regional Trial Court in the exercise of its original jurisdiction, shall be taken by filing a notice of appeal with the court which rendered the judgment or final order appealed from and by serving a copy thereof upon the adverse party. xxx
Section 6. *When appeal to be taken.* — An appeal must be taken within fifteen (15) days from promulgation of the judgment or from notice of the final order appealed from. This period for perfecting an appeal shall be suspended from the time a motion for new trial or reconsideration is filed until notice of the order overruling the motion shall have been served upon the accused or his counsel at which time the balance of the period begins to run.

WHEREFORE, premises considered, petitioner's **Motion for Reconsideration** filed via registered mail on February 10, 2025 is **DENIED** for lack of merit.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice