

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

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

CTA EB CRIM NO. 109
(CTA Crim. Case No. O-930)

Present:

- versus -

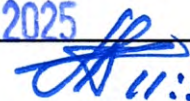
**DEL ROSARIO, PJ,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES JJ.**

**ANTONIO VALERIANO M.
BERNARDO,**
(A.V.M. BERNARDO ENGINEERING)
(AT LARGE: Address: No. 604 T.
Santiago St., Lingunan, Valenzuela
City, Metro Manila),

Respondent.

Promulgated:

FEB 07 2025


11:38 a.m.

X- - - - - X

RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution is petitioner's **Motion for Reconsideration (To the Decision dated June 19, 2024)** (MR) filed on July 11, 2024,¹ with respondent's **Comment/Opposition (To Petitioner's Motion for Reconsideration of the Decision dated June 19, 2024)** filed on August 5, 2024.² The assailed Decision is quoted as follows:

WHEREFORE, premises considered, the Petition for Review is **DENIED** for lack of merit. The 1st and 2nd assailed Resolutions

¹ *Rollo*, pp. 311-329.

² *Id.*, at 332-340.

promulgated on November 22, 2022 and February 8, 2023, respectively, in CTA Crim. Case No. O-930 are **AFFIRMED**.

SO ORDERED.

In its MR, petitioner maintains its position that the filing of the complaint before the Department of Justice (DOJ) for preliminary investigation commenced and interrupted the running of the prescriptive period. It argues that in the case of *Failure to Supply Correct and Accurate Information*,³ prescription shall begin to run from the discovery of the commission of the violation of the law, and the institution of judicial proceedings for its investigation and punishment. Thus, upon the filing of the *Joint Complaint-Affidavit* before the DOJ for preliminary investigation on February 18, 2016, the five-year prescriptive period commenced and at the same time interrupted the running of the same.

Further, petitioner contends that the mere fact that time has passed should not prejudice the right of the government to collect taxes as taxes are the lifeblood of the government.

In refutation, respondent stresses that petitioner's MR merely reiterates issues previously addressed by the CTA *En Banc* and does not introduce new arguments or evidence sufficient to justify reconsideration. Likewise, respondent emphasizes that the *Information* was not filed until September 6, 2022 or more than six years after the filing of the *Joint Complaint-Affidavit* on February 18, 2016, exceeding the five-year prescriptive period under Section 281 of the National Internal Revenue Code (NIRC) of 1997, as amended, and as interpreted in the case of *Emilio E. Lim, Sr. and Antonia Sun Lim vs. Court of Appeals*.⁴ Accordingly, the Court lacks jurisdiction to hear the case on the ground of prescription.

We resolve.

Petitioner's MR is bereft of merit. The Court finds no cogent reason to reverse or modify the assailed Decision dated June 19, 2024.

As can be gleaned from the records, petitioner's arguments forwarded in its MR are mere rehash of its contentions in the *Petition for Review* which were already exhaustively discussed and passed upon in the assailed Decision.

To reiterate the CTA *En Banc* Decision, the counting of the period of prescription for a tax case begins to run from the discovery and institution of

³ Section 255 of the National Internal Revenue Code of 1997, as amended.

⁴ G.R. Nos. L-48134-37, October 18, 1990.

proceedings for its investigation and shall only be tolled by the filing of an Information therefor with this Court. Thus, considering that the *Joint Complaint-Affidavit* was referred to the DOJ on February 18, 2016 for preliminary investigation, the five-year prescriptive period began to run from such date. The prosecution, therefore, had until February 18, 2021 to file the requisite *Information* with the Court. Accordingly, when the prosecution filed the *Information* on September 6, 2022 with the CTA Division, the government's right to file an action had already prescribed.

In this regard, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,⁵ is instructive:

The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

All told, petitioner's MR failed to present matters warranting reconsideration from this Court. The Court need not elaborate further on the issues already addressed only to affirm the assailed Decision.

WHEREFORE, premises considered, the **Motion for Reconsideration (To the Decision dated June 19, 2024)** is **DENIED** for lack of merit.

⁵ G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

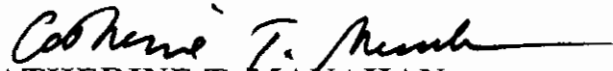
SO ORDERED.

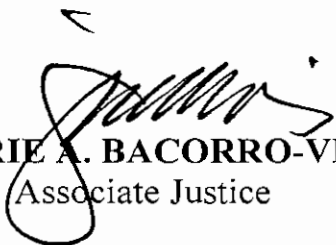

CORAZON G. FERRER-FLORES
Associate Justice

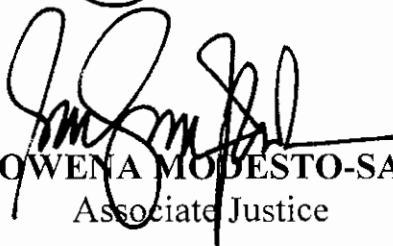
WE CONCUR:

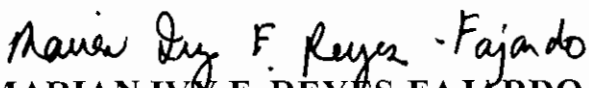

ROMAN G. DEL ROSARIO
Presiding Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice

RESOLUTION

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LANEE S. CUI-DAVID

Associate Justice



HENRY S. ANGELES

Associate Justice