



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

FIRST DIVISION

CTA CRIM. CASE NO. O-1035

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

MELAND G. DILODILO,
Global Die Cast & Forging Inc. No.
6001-R Tatalon St., Ugong Valenzuela
City,

Accused.

NOTICE OF RESOLUTION

To:

CITY PROSECUTOR FERDINAND U. VALBUENA
ASST. CITY PROSECUTOR JACK A. MENDAROS
Department of Justice
Office of the City Prosecutor
3rd Floor, Judicial Complex Building
10th Avenue, Caloocan City

ATTY. LORNA SB. CRUZ
ATTY. LEI ADRIAN V. GAPOY
ATTY. ARLYN T. CORRO
ATTY. AYLEEN B. ALMIRA
Bureau of Internal Revenue - Revenue Region No. 5
9/F, BIR Building, Legal Division
12 G. Concepcion Street, Brgy. 134
Caloocan City

ATTY. MARIA ASUNCION D. PABLICO
136 Macabagdal Street corner 8th Street
Brgy. 92, East Grace Park
Caloocan City

MR. MELAND G. DILODILO
No. 136C Macabagdal Street, Grace Park
Caloocan City

GREETINGS:

You are hereby notified by these presents that on **January 12, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **January 15, 2024.**


Atty. Margarette Y. Guzman
Executive Clerk of Court III

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

FIRST DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

-versus-

CTA Crim. Case No. O-1035

For: Violation of Sec. 255 in rel. to Sec.
253(d) of the NIRC

Members:

**DEL ROSARIO, P.J., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

MELAND G. DILODILO,
Global Die Cast & Forging
Inc. No 6001-R Tatalon St.,
Ugong Valenzuela City

Promulgated:

Accused.

JAN 12 2024 11:07am

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RESOLUTION

For the Court's Resolution is plaintiff's ***Omnibus Motion for Reconsideration (with Motion to Admit/with Leave of Court) and Entry of Appearance*** filed on October 24, 2023, with accused's ***Opposition (to Plaintiff's Omnibus Motion for Reconsideration with Motion to Admit/with Leave of Court and Entry of Appearance)*** filed on November 3, 2023.

Plaintiff moves that the Court's *Resolution* dated August 11, 2023, which dismisses the instant case on the ground of prescription, be reversed and set aside.

We deny.

First, the instant *Omnibus Motion for Reconsideration* is filed out of time. Records reveal that the dismissal has already attained finality with the issuance of the *Entry of Judgment* on October 19, 2023, pursuant to Section 6, Rule 14 of the Revised

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Rules of the Court of Tax Appeals (“**RRCTA**”)¹ in relation to Section 8, Rule 120 of the Revised Rules of Criminal Procedure.²

Records further reveal that plaintiff received the Resolution dated August 11, 2023, on **August 18, 2023**. Plaintiff filed its *Omnibus Motion for Reconsideration* only **66 days** after or on **October 23, 2023**, long after the dismissal had attained finality.

Second, plaintiff cites *Panaguiton, Jr. v. Department of Justice*,³ *People v. Pangilinan*,⁴ and *People v. Bautista*.⁵

A perusal of plaintiff’s citations discloses that, while they discuss the prescription of crimes, these cases do not specifically discuss the prescription of crimes under the NIRC of 1997, as amended, which is governed by a different provision of law.

The applicable and controlling case is *Emilio E. Lim, Sr. and Antonia Sun Lim vs. Court of Appeals* (“*Lim*”),⁶ which discussed the prescription of crimes specifically in relation to Section 354 of the 1939 Tax Code, which was reproduced in Section 281 of the NIRC of 1997, as amended.

To reiterate, the Supreme Court enunciated in *Lim* that tax criminal cases are imprescriptible. However, violations shall nevertheless prescribe if more than five (5) years have lapsed from the time of the commission of the offense if known, and as applicable in this case, *i.e.*, the date of finality of the Final Assessment Notice (FAN)/Formal Letter of Demand (FLD), up to the date of filing of the *Information* before the Court.

Accordingly, plaintiff had five (5) years counted from June 4, 2014, or until June 4, 2019, to file the *Information* before the Court. The *Information*, dated March 17, 2021, was filed only on April 13, 2023.⁷ We maintain our *Resolution* that the filing of the *Information* is already time-barred.

¹ SECTION 6. Entry of Judgment and Final Resolution. — If no appeal or motion for reconsideration or new trial is filed within the time provided in these Rules, the Clerk of Court shall forthwith enter the judgment or final resolution in the book of judgment. The date when the judgment or final resolution becomes executory shall be deemed the date of its entry. The entry shall contain the dispositive part of the judgment or final resolution and shall be signed by the Clerk of Court, with a certification that such judgment or resolution has become final and executory.

² SECTION 8. Entry of Judgment.— After a judgment has become final, it shall be entered in accordance with Rule 36.

³ G.R. No. 167571, November 25, 2008, 592 PHIL 286-298.

⁴ G.R. No. 152662, June 13, 2012, 687 PHIL 95-106.

⁵ G.R. No. 168641, April 27, 2007, 550 PHIL 835-841.

⁶ G.R. Nos. L-48134-37, October 18, 1990, 268 PHIL 680-692.

⁷ Docket, pp. 5-6.

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WHEREFORE, plaintiff's *Omnibus Motion for Reconsideration (with Motion to Admit/with Leave of Court)* is **DENIED**. Plaintiff's counsel *Entry of Appearance* is **NOTED**.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



LANEE S. CUI-DAVID

Associate Justice