

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

FIRST DIVISION

CTA CRIM. CASE NO. A-27

PEOPLE OF THE PHILIPPINES,
Petitioner,

- versus -

NOTICE OF RESOLUTION

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

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 **January 22, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **January 23, 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:

JAN 22 2025; 11:35 AM

X-----X

RESOLUTION

On December 9, 2024, the Commissioner of Internal Revenue filed via registered mail a Petition for Review which was received by this Court on December 13, 2024, appealing the assailed Joint Decision and Resolution of the Regional Trial Court, Branch 145 – Makati City, promulgated on August, 15 2024 and October 22, 2024, respectively, in R-MKT-23-01412-CR and R-MKT-23-01413-CR, the dispositive portions of which read:

Joint Decision

"WHEREFORE, in view of the foregoing, accused Techtrends Corporation and Raymond Patrick Albert y Puno are hereby **ACQUITTED** of the crimes charged for failure of the prosecution to prove their guilt beyond reasonable doubt.

The cash bond posted by accused Raymond Patrick Albert y Puno is hereby cancelled pursuant to Section 22, Rule 114 of the Revised Rules of Criminal Procedure.

SO ORDERED."

Resolution

“Accordingly, the *Motion for Partial Reconsideration* is hereby
DENIED.

SO ORDERED.”

The Court notes that the assailed Decision and Resolution were rendered by the Regional Trial Court, Branch 145 – Makati City, in the exercise of its original jurisdiction on criminal offenses arising from violations of the National Internal Revenue Code.

To conform to the docketing system of this Court, and pursuant to Section 9, Rule IX of the Internal Rules of the Court of Tax Appeals, the docket number of this case is changed from CTA AC No. 352 to CTA CRIM. CASE NO. A-27; and, the color of the case folders is changed from green to red. Henceforth, the new case number of the above-captioned case, *People of the Philippines vs. Tech Trends Corporation, Raymond Patrick Albert, Darius Delas Alas*, is **CTA CRIM. CASE NO. A-27**.

After a judicious scrutiny of the records, the Court finds that the People of the Philippines availed of the wrong mode in appealing the assailed Decision and Resolution.

Section 7(b)(2)(a), Republic Act (RA) No. 1125, as amended by RA No. 9282 provides:

“Sec. 7. Jurisdiction. - The CTA shall exercise:

xxx xxx xxx

b. Jurisdiction over cases involving criminal offenses as herein provided:

xxx xxx xxx

2. Exclusive appellate jurisdiction in criminal offenses:

a. Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax cases originally decided by them, in their respected territorial jurisdiction.”

Corollary thereto, Section 9(a), Rule 9 of the RRCTA, as amended states the following:

“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 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*)

In the case at bar, plaintiff-appellant admitted to have received the assailed Resolution of the court *a quo* on **November 8, 2024**. Considering that the present case is a criminal case which originated from the Regional Trial Court in the exercise of its original jurisdiction, plaintiff-appellant had fifteen (15) days therefrom 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 present **Petition for Review** before this Court on **December 9, 2024**.

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 the RRCTA.

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 Regional Trial Court, Branch 145 – Makati City have become final and executory. Accordingly, this Court is constrained to dismiss the same.

Time and again, the Supreme Court has emphasized that the right to appeal is a statutory right; and any person who seeks to make use of it must comply with the rules for its perfection. Consequently, *an appeal must be made in the manner and within the period set by law to do so.*¹

WHEREFORE, the Court **RESOLVES TO**:

1. **ORDER** the Judicial Records Division of this Court to correct the docket number from CTA AC No. 352 to CTA Crim. Case No. A-27 and to change the color of the case folders from green to red;
2. **DECLARE** the new docket number of the above-captioned case, *People of the Philippines vs. Tech Trends Corporation, Raymond Patrick Albert, Darius Delas Alas*, as CTA Crim. Case No. A-27; and,

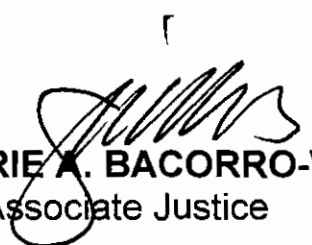
¹ *Oliveros, et al. v. The Hon. Court of Appeals*, G.R. No. 240084, September 16, 2020 citing *Albor vs. Court of Appeals, et al.*, G.R. No. 196598, January 17, 2018.

3. **DISMISS** the present Petition for Review filed by the People of the Philippines for lack of jurisdiction.

SO ORDERED.



ROMAN G. DEL ROSARIO
Presiding Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



LANEE S. CUI-DAVID
Associate Justice