

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE
PHILIPPINES,

Plaintiff,

CTA CRIM. CASE NO. O-858

For: Violation of Section 255 of
the National Internal Revenue
Code of 1997, as amended

- versus -

Members:

CASTAÑEDA, JR., *Chairperson, and*
BACORRO-VILLENA, JJ.

THE SOLE PROPRIETOR
OF CELIA'S HANDBAG,
RODOLFO QUEZON
REYES,

Accused.

Promulgated:

JUN 29 2021

x ----- x
J 9:05 a.m.

RESOLUTION

In the Resolution dated 15 February 2021, the Court ordered plaintiff to submit, within five (5) days from notice, the original or certified true copy of the subpoena to accused Rodolfo Quezon Reyes.

However, *per* Records Verification dated 12 March 2021, the plaintiff failed to submit the said document following the Court's order. Acting accordingly, the Court dismissed the Information against accused, without prejudice to the re-filing of the same, through the Resolution dated 18 May 2021.

On 31 May 2021, plaintiff filed its "Motion for Reconsideration (of the Honorable Court's Resolution dated 18 May 2021)" (**MR**) with attached "Compliance (of the Resolution dated 15 February 2021)". Therein, plaintiff alleges that the public prosecutor assigned to the

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present case, by inadvertence, committed an oversight in indicating in its Compliance the other criminal case (*i.e.*, **CTA Crim. Case No. O-859**) pending against the accused instead of the present criminal case (*i.e.*, **CTA Crim. Case No. O-858**). As a result, plaintiff's Compliance was erroneously filed with the Court's First Division on 18 March 2021.

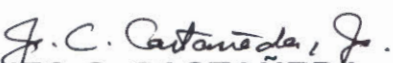
Moreover, plaintiff also seeks consideration and forbearance upon circumstances brought about by the COVID-19 pandemic which resulted in the implementation of community lockdowns and non-ideal work arrangements in the offices of the Department of Justice (**DOJ**) during the months of March and April 2021.

However, *per* Notice of Resolution dated 15 February 2021, plaintiff, through the DOJ, received the Court's 15 February 2021 Resolution on 18 February 2021. Thus, since it had only five (5) days from receipt thereof to comply with the Court's directive, plaintiff should have done so no later than 23 February 2021. Notably, the said deadline for compliance was at least a week before the implementation of the community lockdowns and non-ideal work arrangements cited by the prosecution.

Even granting that the public prosecutor's oversight resulting in the erroneous filing with the Court's First Division is excusable; still, We cannot consider or admit plaintiff's Compliance because the fact remains that it was belatedly filed on 18 March 2021, which is past the above 23 February 2021 deadline. It is worth noting that the plaintiff did not ask for an extension of the said deadline. Accordingly, the Court is constrained to deny plaintiff's MR and thus, affirm our 18 May 2021 Resolution.

WHEREFORE, the foregoing considered, plaintiff People of the Philippines' Motion for Reconsideration is hereby **DENIED**. Accordingly, the Resolution dated 18 May 2021 dismissing the Information against accused Rodolfo Quezon Reyes, without prejudice to the re-filing of the same, is hereby **AFFIRMED**.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

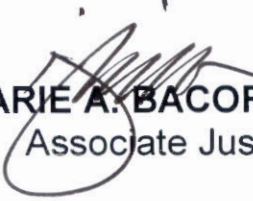
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JEAN MARIE A. BACORRO-VILLENA
Associate Justice