REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-*versus*-

GH RESOURCES AND TRAINING SERVICES, INC.,
4757-B Barasoain St. Brgy. Olympia
Makati City

GRACE H. CARTAGO (President)
4757-B Barasoain St., Brgy. Olympia
Makati City
(At-Large),
Accused

CTA Crim. Case No. O-816
(NPS Docket No. XVI-INV-19E-00176)

For: Violation of Section 255, in relation to Sections 253 and 256 of the NIRC of 1997, as amended

Members:

RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

OCT 2 9 2024 10:77 a.m.

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RESOLUTION

For the Court's resolution is plaintiff's *Motion for Reconsideration*, filed via registered mail on September 24, 2024.

The Motion assails the Court's dismissal of this case for prescription. Plaintiff notes that accused Grace H. Cartago did not reply to any of the Bureau of Internal Revenue's ("BIR") assessment notices or demands for payment. As such, plaintiff argues, "it can be presumed that she had been out of the country" during the relevant period. As *Section 281 of the National Internal Revenue Code of 1997, as amended* ("*NIRC*"), suspends the period of prescription "when the offender is absent from the Philippines," the prescriptive period here did not run and the government's right to prosecute the alleged violation has not prescribed.

The Motion lacks merit.

Section 281 of the NIRC does not suspend the prescriptive period when the offender cannot be found or is otherwise unresponsive. The cited suspension is applicable *only* when the offender *is absent from the Philippines*. And as the provision contains nothing that would directly allow presuming absence from the country if the offender cannot be located, the two cannot be equated. The offender might have simply ignored the BIR's issuances or have relocated to a different place within the country, after all. Accused's failure to respond to the BIR's notices and demands is consequently not enough to suspend the prescriptive period.

Its flimsy presumption aside, plaintiff identifies no potential evidence to show and offers no compelling reason to believe that accused was, indeed, out of the country during the relevant period. The Court thus cannot accept plaintiff's allegation of absence from the country and deem the prescriptive period as suspended.

ACCORDINGLY, plaintiff's *Motion for Reconsideration*, filed via registered mail on September 24, 2024, is hereby **DENIED** for lack of merit. The Resolution, dated August 20, 2024, is **AFFIRMED**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice