

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

EN BANC

**PEOPLE OF THE
PHILIPPINES,**

Petitioner,

CTA *EB* Crim No. 098

(CTA Crim Case Nos.
O-739 & O-740)

Members:

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

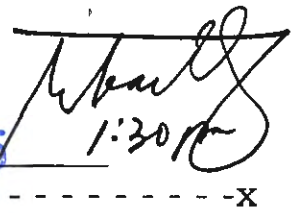
-versus-

**ROBUST SECURITY CORP.,
VILMA M. MABILANGAN,
SHARLYN FUENTES,
EDUARDO DELA MEJIA and
RUDILYN OLENDO,**

Respondents.

Promulgated:

JAN 03 2025


1:30 PM

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RESOLUTION

CUI-DAVID, J.:

For resolution by the Court *En Banc* (Court) are the following:

1. Respondent Sharlyn Fuentes' ***Ex Parte Motion to Release Cash Bond***, filed on April 8, 2024;
2. Petitioner's ***Motion for Reconsideration (Re: Decision dated 26 March 2024)***, filed on April 17, 2024, with respondent Sharlyn Fuentes' *Comment/Opposition to Petitioner's Motion for Reconsideration* filed on June 18, 2024; and



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3. **Certification** issued by the Office of the Postmaster of the Philippine Postal Corporation dated September 26, 2024 posted on October 1, 2024.

Petitioner's *Motion for Reconsideration* seeks the reversal of the Court's *Decision* dated March 26, 2024, which denied petitioner's *Petition for Review* for lack of merit. The dispositive portion of the *Decision* reads:

WHEREFORE, in light of the foregoing, the instant *Petition for Review* is **DENIED** for lack of merit.

The *Resolutions* dated August 5, 2022 and October 25, 2022, rendered by the Court's First Division in CTA Crim. Case Nos. O-739 and O-740 are **AFFIRMED**.

SO ORDERED.

In its *Motion for Reconsideration*, petitioner argues that the Preliminary Assessment Notice (**PAN**) and Final Assessment Notice (**FAN**) were duly transmitted to the Post Office for mailing. Petitioner contends that when mail matter is sent by registered mail, there exists a presumption that it was received in the regular course of mail. Petitioner further claims that it has proven respondent Fuentes' position as the treasurer of respondent corporation by submitting its General Information Sheet (**GIS**) for taxable year 2007.

Assailing the finding of prescription, petitioner argues that the Complaint was filed with the Department of Justice (**DOJ**) within five (5) years from the issuance of the FAN.

In her *Comment*, respondent Fuentes counters that petitioner failed to prove receipt of the PAN and FAN, as it did not present the registry receipt and the affidavit of the person who mailed the documents. She also argues that the criminal case has prescribed, as the *Information* was filed with the Court more than five (5) years after the issuance of the FAN.

We resolve.

At the onset, the Court notes that petitioner's *Motion for Reconsideration* merely reiterates arguments that have already been thoroughly considered, resolved, and addressed in the assailed *Decision*.



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It is well-settled that a motion for reconsideration containing mere reiterations or rehashes of grounds and arguments previously considered, weighed, and resolved by the court before the *Decision* sought to be reconsidered is rendered, does not require a new judicial determination.¹ Thus, there is no necessity to discuss and rule again on this ground since "this would be a useless formality of 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."²

In *Shangri-La International Hotel Management v. Developers Group of Companies, Inc.*,³ the Supreme Court emphasized that it is incumbent upon the movant to convince the Court that certain findings or conclusions are contrary to law, as follows:

The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGC is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

It is already settled that if the issues raised in a motion for reconsideration are mere reiterations of those already passed upon and adjudged unmeritorious by the Court, these cannot be regarded as substantial and do not require further

¹ *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 [Per Curián, *En Banc*]; *Madeleine Mendoza-Ong v. Hon. Sandiganbayan, et al.*, G.R. Nos. 146368-69 (Resolution), October 18, 2004 [Per J. Quisumbing, Special Second Division].

² *People v. Agacer*, G.R. No. 177751 (Resolution), January 7, 2013 [Per J. Del Castillo, Special First Division] citing *People v. Larrañaga*, G.R. Nos. 138874-75, July 21, 2005 [Per Curián, *En Banc*] and *Ortigas Land Co. Ltd. Partnership v. Judge Velasco*, G.R. No. 109645 (Resolution), March 4, 1996 [Per J. Narvasa, Third Division].

³ G.R. No. 159938 (Resolution), January 22, 2007 [Per J. Garcia, First Division].

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discussion. Any additional discourse would be unnecessary and repetitive.⁴

Accordingly, the Court affirms its ruling in the assailed Decision that petitioner failed to prove the service and receipt of the PAN and FAN by respondent corporation or any of its responsible officers. This failure negates the presence of **willfulness**, an essential element of the crime charged.

The Court likewise reaffirms its consistent ruling that the institution of the criminal action - *i.e.*, the filing of the information with the Court - interrupts the prescriptive period. In this case, the government's right to institute a criminal action against respondents had already prescribed for more than two years when the *Informations* were filed on June 19, 2019.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Re: Decision dated 26 March 2024)* is **DENIED** for lack of merit.

Further, respondent Sharlyn Fuentes' *Ex Parte Motion to Release Cash Bond* is **GRANTED** pursuant to Section 22, Rule 114 of the Rules of Court.⁵

Accordingly, the cash bail bond posted by the accused is hereby **CANCELLED** and ordered **RELEASED** to the accused upon presentation of proper documents, in accordance with usual accounting rules and regulations.

Finally, the *Certification* issued by the Office of the Postmaster of the Philippine Postal Corporation is hereby **NOTED**.

SO ORDERED.


LANEE S. CUI-DAVID
Associate Justice

⁴ *Social Justice Society (SJS) Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015, 755 PHIL 323-335 [Per J. Perez, *En Banc*].

⁵ SECTION 22. Cancellation of Bail.— Upon application of the bondsmen, with due notice to the prosecutor, the bail may be cancelled upon surrender of the accused or proof of his death.

The bail shall be deemed automatically cancelled upon acquittal of the accused, dismissal of the case, or execution of the judgment of conviction.

In all instances, the cancellation shall be without prejudice to any liability on the bail.

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WE CONCUR:



ROMAN G. DEL ROSARIO

Presiding Justice



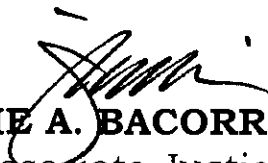
MA. BELEN M. RINGPIS-LIBAN

Associate Justice



CATHERINE T. MANAHAN

Associate Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

ON LEAVE

MARIAN IVY F. REYES-FAJARDO

Associate Justice



CORAZON G. FERRER-FLORES

Associate Justice



HENRY S. ANGELES

Associate Justice

