REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Special Third Division

PEOPLE OF THE PHILIPPINES,
Plaintiff

CTA CRIM CASE NOS. O-877 & O-878

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

-versus-

Promulgated:

SWEE KIM TAN GO,
Accused.

APR 10 2025
11:46 a.m.

x -- x

RESOLUTION

For the Court's resolution is plaintiff's *Motion for Reconsideration (of the Resolution dated April 27, 2023)*, filed via registered mail on May 23, 2023, with no Comment from accused,[1] assailing this Court's Resolution, dated April 27, 2023, which dismissed the instant case by granting accused's Demurrer to Evidence.

The Court first notes that Our grant of the Demurrer amounts to an acquittal, meaning that a review of the assailed Resolution would constitute double jeopardy. Plaintiff's proper recourse would have been a Petition for Certiorari filed before the appropriate forum.[2] As such, plaintiff should not have even filed the instant Motion for Reconsideration at all, the same being prohibited. And as plaintiff failed to validly challenge Our ruling via a Petition for Certiorari, the assailed Resolution can no longer be appealed.

In any event, the instant Motion is a near-verbatim rehash of plaintiff's Comment to accused's Demurrer, with some of the headings adjusted and a section invoking the *Rules of Court*. The arguments thus fail to directly address the actual reasons behind Our ruling. This is true even of the discussion on the *Rules of Court*, as (i) said rules do not cover administrative processes, such as the service of assessments, and is thus inapplicable here; and (ii) said rules clearly still require a valid affidavit of service, which is

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1 Records Verification, dated March 20, 2025, *Rollo* unpaginated.

2 *People of the Philippines v. Court of Tax Appeals-Third Division*, G.R. Nos. 251270 & 251291-301, September 5, 2022.

precisely what We found lacking here. As such, even if We were to allow the Motion, it would have to be denied as *pro forma* for failing to identify the specific errors in the Resolution (as the Motion still only addresses the Demurrer) and for failing to substantiate the alleged errors.[3]

Either way, the assailed Resolution has become final and executory for plaintiff's failure to properly appeal it.

ACCORDINGLY, plaintiff's *Motion for Reconsideration (of the Resolution dated April 27, 2023)*, filed via registered mail on May 23, 2023 is hereby **DEEMED NOT FILED** for being a prohibited motion. The assailed Resolution, dated April 27, 2023, is **AFFIRMED** and now **FINAL AND EXECUTORY**.

As per *Rule 14, Section 6 of the Revised Rules of the Court of Tax Appeals, as amended*, and considering no valid appeal or motion for reconsideration was raised here, let the Resolution, dated April 27, 2023, be entered into the book of judgments.

SO ORDERED.

(On Leave)

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[3] *Valencia (Bukidnon) Farmers Cooperative Marketing Association, Inc. v. Heirs of Cabotaje*, G.R. No. 219984, April 3, 2019.