22-000206-0014

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CRIM CASE NO. O-906

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

NOTICE OF RESOLUTION

MAVIMA GROUP, INC. AND
ROMEO B. VINCO,
Accused.

To:

PROSECUTOR GENERAL BENEDICTO A. MALCONTENTO
SR. DEPUTY STATE PROS. RICHARD ANTHONY D. FADULLON
PROSECUTION ATTY. JANUARY L. TRIA-LLARENA
Department of Justice
Padre Faura Street, Ermita, Manila

ATTY. PAULYN ANN A. UMIPIG-LABUCAY
Bureau of Internal Revenue - Revenue Region No. 7A
Legal Division, Room 516, Roof Deck, Fisher Mall
Fernando Poe Jr., Avenue corner Quezon Avenue
Quezon City

GREETINGS:

You are hereby notified by these presents that on **May 6, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 7, 2024.**

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,
Plaintiff,

- versus -

MAVIMA GROUP, INC. and ROMEO B. VINCO,
Accused.

CTA CRIM. CASE NO. O-906
For: Violation of Section 255, in relation to Sections 253 and 256 of the National Internal Revenue Code of 1997, as amended.

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:

MAY 0 6 2024; 2:40PM

x -x

RESOLUTION

Before the Court is the *Motion for Reconsideration (of the Resolution dated February 02, 2024)*[1] filed by plaintiff on April 1, 2024, assailing the Resolution promulgated on February 2, 2024,[2] the dispositive portion of which reads:

> **WHEREFORE**, premises considered, CTA Crim. Case No. O-906 is hereby **WITHDRAWN** from the archives and accordingly **DISMISSED** by reason of prescription of the offense charged.
>
> The *Alias Warrant of Arrest* issued against the accused is hereby **RECALLED and SET ASIDE**.
>
> **SO ORDERED**.

---

[1] Docket, pp. 101-104.
[2] Docket, pp. 94-100.

In seeking reconsideration, plaintiff maintains that the prescriptive period for violations of the National Internal Revenue Code (NIRC), being a special law, is interrupted by the filing of the complaint before the Department of Justice (DOJ) for purposes of preliminary investigation against the accused, citing the ruling of the Supreme Court in *People of the Philippines v. Mateo A. Lee, Jr.*[3] As such, plaintiff had five (5) years from February 25, 2016, or until February 25, 2021, to file a case against the accused.

Plaintiff's *motion* must fail.

Item III (2) (c) of the Revised Guidelines for Continuous Trial of Criminal Cases[4] provides:

> III. Procedure
>
> xxx xxx xxx
>
> 2. Motions
>
> xxx xxx xxx
>
> (c) Meritorious Motions. — Motions that allege plausible grounds supported by relevant documents and/or competent evidence, except those that are already covered by the Revised Guidelines, are meritorious motions, x x x:
>
> xxx xxx xxx
>
> The motion for reconsideration of the resolution of a meritorious motion shall be filed within **a non-extendible period of five (5) calendar days from receipt of such resolution**, x x x.
>
> Motions that do not conform to the requirements stated above shall be considered unmeritorious and shall be denied outright. [*Emphasis supplied*]

It is clear as day that the party aggrieved by the Court's resolution is conferred a *non-extendible period of five (5) calendar days*, reckoned from receipt thereof, within which to file a motion for reconsideration, lest the same be denied.

---

[3] G.R. No. 234618, September 16, 2019.
[4] A.M. No. 15-06-10-SC.

In the instant case, the record reveals that plaintiff received the assailed Resolution dated February 2, 2024, dismissing the present case on the ground of prescription on February 12, 2024. Consistent with the above rule, plaintiff had a non-extendible period of five (5) days from February 12, 2024, or **until February 17, 2024,** to seek reconsideration of the adverse ruling. Having belatedly filed its *Motion for Reconsideration* on **April 1, 2024**, forty-nine (49) days from receipt of the assailed Resolution, the Court is left with no other recourse but to deny it.

Nonetheless, even if the instant *Motion for Reconsideration* was seasonably filed, the Court finds that the arguments raised therein had already been amply discussed, passed upon, and considered by the Court in the Resolution sought to be reconsidered.

Pages 2 to 6 of the assailed Resolution contain a comprehensive discussion on why the failure of the prosecution to timely file the *Information* in Court within the five (5)-year prescriptive as provided under Section 281 of the NIRC of 1997, as amended, is fatal to its cause.

In fine, this Court finds no compelling reason to disturb or overturn its ruling in the assailed Resolution.

WHEREFORE, premises considered, plaintiff's *Motion for Reconsideration (of the Resolution dated February 02, 2024)* is **DENIED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice