REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-*versus*-

NICHOLSON C. SANTOS
JOSEPHINE CHEN
c/o GULFOSS INTERNATIONAL CORPORATION
Unit 1204 12F World Trade Exchange Building, 215 Juan Luna St., Binondo, Manila 1006,
Accused.

CTA Crim. Case No. O-1225
(NPS Docket No. XV-07-INV-24H-03497)

For: VIOLATION OF SECTIONS 254 AND 255 IN RELATION TO SECTIONS 253(d) & 256 OF THE NATIONAL INTERNAL REVENUE CODE OF 1997, AS AMENDED

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

Promulgated:

OCT 07 2025

x -- x

RESOLUTION

Before the Court is plaintiff's *Motion for Reconsideration with Entry of Appearance (Re: Resolution dated February 20, 2025)*, filed on September 19, 2025, assailing this Court's dismissal of the instant case through Our Resolution, dated February 20, 2025.

The Motion was filed late. The assailed Resolution has attained finality.

Records show that the Bureau of Internal Revenue ("BIR"), which filed the instant Motion as deputized prosecution, received the assailed Resolution as early as on February 27, 2025.[1] Plaintiff does not controvert this, stating that the Litigation Division of its National Office received the Motion on February 7, 2025. This seems to be a typographical error, as February 7, 2025 predates the Resolution's promulgation, so the Court interprets this as simply agreeing with recorded date of receipt, February 27, 2025.

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[1] Notice of Resolution, *Rollo*, p. 97.

That the National Office only forwarded the assailed Resolution to Revenue Region No. 6, Manila, on September 5, 2025 is of no moment. Nothing submitted by plaintiff suggests that *only* the Legal Division of Revenue Region No. 6, Manila, and not the Litigation Division of the National Office, was deputized as special prosecution. Receipt of the assailed Resolution by the National Office was thus receipt by plaintiff. In any event, accused should not be made to suffer for the BIR's negligence in timely forwarding Court issuances to its own offices and divisions. Allowing such would give the BIR the power to delay proceedings and ignore prescriptive periods by simply halting its internal routing of received Court issuances.

Considering that plaintiff received the assailed Resolution on February 27, 2025, it had until March 14, 2025 within which to file a Motion for Reconsideration, under *Rule 15, Section 1 of the Revised Rules of the Court of Tax Appeals*. It filed no such Motion. Its statutory right to do so was thus forfeited, and the assailed Resolution can no longer be challenged.

Furthermore, the City Prosecutor's Office of Manila, which *remained* as members of the prosecution despite the BIR's presence as *special* prosecutors, received the assailed Resolution on March 4, 2025.[2] If We ignore the BIR's February 27, 2025 receipt of the Resolution, despite having no reason to do so, plaintiff would still only have until March 19, 2025 within which to file its Motion. Since it did not, the Resolution attained finality.

The Motion thus cannot be granted.

ACCORDINGLY, the instant *Motion for Reconsideration with Entry of Appearance (Re: Resolution dated February 20, 2025)*, filed on September 19, 2025, is hereby **DENIED** for being filed late. The assailed Resolution, dated February 20, 2025, is hereby **AFFIRMED**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

On leave
CORAZON G. FERRER-FLORES
Associate Justice

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2 *Id.*