

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES,
Petitioner,

CTA EB CRIM No. 113
(CTA Crim. Case No. O-925)

Present:

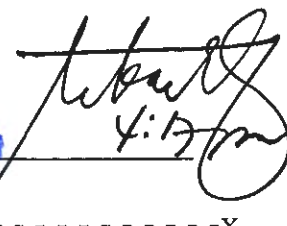
- versus -

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

FAIVO PASCUAL BARTOLOME,
Respondent.

Promulgated:

OCT 02 2024



X- -----X

RESOLUTION

For resolution is petitioner's **Motion for Reconsideration (of the Resolution promulgated on June 2, 2023)** filed via registered mail on June 14, 2023 and received by the Court on June 20, 2023.

To recall, the instant case is an appeal from the Resolutions dated December 28, 2022 and February 21, 2023, both promulgated by the First Division of this Court, dismissing the case based on prescription and denying the motion for reconsideration, respectively.

In the Resolution dated June 2, 2023,¹ the Court *En Banc* dismissed its *Verified Petition for Review (of the Resolution dated February 21, 2023)* for failure of petitioner to attach a *Verification and Certification Against Forum*

¹ Rollo, pp. 41 to 44.

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Shopping pursuant to Section 5 of Rule 7 of the 2019 Amendments to the Rules of Civil Procedure.

Petitioner, then filed a *Motion for Reconsideration* requesting for the Court to take a second hard look at the case record and claiming that it faithfully attached the required *Verification and Certification of Non-Forum Shopping*, which was signed by Felix Paul R. Velasco III, Head Revenue Executive Assistant of Enforcement and Advocacy Service for Legal Group, in its Verified Petition for Review. Nevertheless, a photocopy of the *Verification and Certification Against Forum Shopping* was attached to the *Motion for Reconsideration*.

In the Resolution dated April 17, 2024,² the Court still found that all annexes were attached to the original copy of the *Verified Petition for Review*, except for the *Verification and Certification Against Forum Shopping*. However, an examination of the other copy of the *Verified Petition for Review* filed before the Court *En Banc* reveals that a photocopy of the *Verification and Certification Against Forum Shopping* was attached thereto.

The Court further held, in the same Resolution dated April 17, 2024, that petitioner may have been able to attach a photocopy of the *Verification and Certification Against Forum Shopping* in the other copy of the *Verified Petition for Review* but inadvertently failed to attach the original or certified true copy of the *Verification and Certification Against Forum Shopping* in the original docket of the case. Accordingly, the Court ordered petitioner to submit the original copy of the *Verification and Certification Against Forum Shopping* within five (5) days from notice.

On May 3, 2024, petitioner filed its *Compliance with Submission* and attached thereto the original and duly notarized *Verification and Certification Against Forum Shopping* dated March 15, 2023. The Court noted petitioner's *Compliance with Submission* in the minute resolution dated July 4, 2024.

In view of the foregoing, the Court shall grant petitioner's *Motion for Reconsideration*.

Upon perusal of the *Verified Petition for Review*, however, the Court notes that the original case title is "*People of the Philippines, Plaintiff-Appellant, versus Faivo Pascual Bartolome, Accused-Appellee*".

Under Section 9(b), Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA), an appeal to the Court *En Banc* in criminal cases decided by the Court in Division shall be taken by filing a petition for review as

² Rollo, pp. 76 to 80.

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provided in Rule 43 of the Rules of Court within fifteen (15) days from receipt of a copy of the decision or resolution appealed from. Sections 5 and 8 of Rule 43 of the Rules of Court refer to the parties as **petitioner** and **respondent**.

Instead of adopting the foregoing original case title, the designation of both parties shall be changed from hereon and will be reflected as follows:

PEOPLE OF THE PHILIPPINES,
Petitioner,

-versus-

FAIVO PASCUAL BARTOLOME
Respondent.

WHEREFORE, the instant **Motion for Reconsideration (of the Resolution promulgated on June 2, 2023)** is **GRANTED**. The *Verification and Certification Against Forum Shopping* attached to the *Motion for Reconsideration* is admitted to form part of the records of the case.

Accordingly, respondent Faivo Pascual Bartolome is **ORDERED** to file his comment on the *Verified Petition for Review (of the Resolution dated February 21, 2023)* within ten (10) days from receipt hereof.

The instant case title of CTA EB Crim No. 113 shall be "People of the Philippines, Petitioner, versus Faivo Pascual Bartolome, Respondent." as appearing in this Resolution.

SO ORDERED.

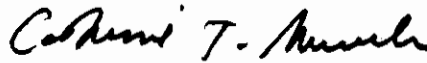

ROMAN G. DEL ROSARIO
Presiding Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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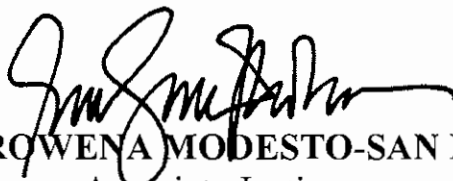
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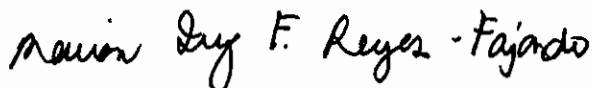
CATHERINE T. MANAHAN
Associate Justice

(On Official Business)

JEAN MARIE A. BACORRO-VILLENA
Associate Justice



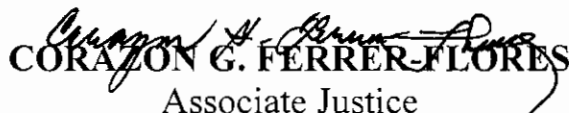
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



HENRY S. ANGELES
Associate Justice