REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

PEOPLE OF THE PHILIPPINES, Petitioner,	**CTA EB CRIM. NO. 133** (CTA Crim. Case No. O-974)
	Present:
- versus -	**RINGPIS-LIBAN,** *P.J.*, **BACORRO-VILLENA, MODESTO-SAN PEDRO REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** *and* **ANGELES,** *JJ.*
LOGISTICS.COM CORPORATION, JOVAN G. TRIAS, ARMAN R. ONG and ERMA O. AUNARIO, Diezmo Road, Pulo, Cabuyao City, Laguna, Respondents.	Promulgated: FEB 05 2026 3:50p.m.

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DECISION

BACORRO-VILLENA, J.:

Before the Court *En Banc* is a "Verified Petition for Review (of the Resolution dated October 02, 2023)"[1] (**Verified Petition for Review**) filed by petitioner People of the Philippines (**petitioner/prosecution**), pursuant to Rule 43[2] of the Rules of Court (ROC), as amended,[3] in

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1 Filed on 03 November 2023, *rollo*, pp. 1-133, with annexes.
2 *Appeals from the Court of Tax Appeals and Quasi-Judicial Agencies to the Court of Appeals.*
3 A.M. No. 19-10-20-SC, otherwise known as the 2019 Amendments to the 1997 Rules of Civil Procedure.

accordance with Rule 8,[4] Section 4(b)[5] of the Revised Rules of the Court of Tax Appeals (**RRCTA**). It seeks the reversal and setting aside of the Resolution dated 22 June 2023[6] (**first assailed Resolution**) and Resolution dated 02 October 2023[7] (**second assailed Resolution**) of the Court's Second Division[8] in CTA Case No. O-974, entitled *People of the Philippines v. Logistics.com Corporation, Jovan G. Trias, Arman R. Ong and Erma O. Aunario.*

The first assailed Resolution granted respondents' "Urgent Omnibus Motions: (1) Motion to Quash and/or Outright Summary Dismissal, (2) Motion to Recall Warrants of Arrest, and (3) Motion to Approve/Admit Bail Posting by accused-respondents Jovan G. Trias [**Trias**], Arman R. Ong [**Ong**], and Erma O. Aunario [**Aunario**] [collectively, "**respondents**"]"[9] (**Omnibus Motion**). In granting the Omnibus Motion, the Second Division quashed the Information and dismissed the case on the ground of prescription. The second assailed Resolution, on the other hand, denied petitioner's Motion for Reconsideration[10] (**MR**) for lack of merit. The dispositive portions of the first and second assailed Resolutions read as follows:

<u>First Assailed Resolution dated 22 June 2023</u>

> ...
>
> **WHEREFORE**, premises considered, the Omnibus Motion is hereby **GRANTED**. Accordingly, the subject information is hereby **QUASHED**, and the case docketed as CTA Criminal Case No. O-974 is hereby **DISMISSED**.
>
> Moreover, the return of the Warrant of Arrest, filed via registered mail on 24 April 2023, is hereby **NOTED**, and the same warrants are hereby **RECALLED**. Finally, the Motion to Approve or Admit Bail is hereby declared **MOOT and ACADEMIC**.

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4 *Procedure in Civil Cases.*

5 **SEC. 4**. *Where to Appeal; Mode of Appeal.* —

...

(b) An appeal from a decision or resolution of the Court in Division on a motion for reconsideration or new trial shall be taken to the Court by **petition for review as provided in Rule 43 of the Rules of Court**. The Court *en banc* shall act on the appeal. (Emphasis supplied)

6 Division Docket, pp. 178-186.

7 Id., pp. 203-205.

8 The Second Division is composed of then Associate Justice Ma. Belen M. Ringpis-Liban (now Presiding Justice), as Chairperson, Associate Justice Maria Rowena Modesto-San Pedro and Associate Justice Corazon G. Ferrer-Flores, as Members.

9 Division Docket, pp. 137-160.

10 Id., pp. 187-194.

SO ORDERED.

...

Second Assailed Resolution dated 02 October 2023

...

WHEREFORE, respondent's Motion for Reconsideration is hereby **DENIED**. The Resolution, dated 22 June 2023, is hereby **AFFIRMED**.

SO ORDERED.

...

Petitioner is represented by the Bureau of Internal Revenue (**BIR**), the government agency mandated to collect national revenue taxes, and is represented by the Commissioner of Internal Revenue (**CIR**) through Revenue Officers (**ROs**) Clemente Tenorio (**Tenorio**), Marilyn Buendicho (**Buendicho**), Amapola Jane C. San Juan (**San Juan**), Michele A. Delos Santos (**Delos Santos**), Mark M. Secretario (**Secretario**) and Don Johnson Guevarra (**Guevarra**), with office address at Room 704, BIR National Office Building, BIR Road (now, Senator Miriam P. Defensor-Santiago Avenue), Diliman, Quezon City.[11]

On the other hand, respondent Logistics.com Corporation (**respondent corporation**) is a domestic corporation registered with the Securities and Exchange Commission (**SEC**) on 01 October 2004, under Registration No. CS200415538. It is engaged in the business of freight and cargo forwarding, hauling, carrying, handling, warehousing, distributing, loading and unloading of general cargoes and all classes of goods, wares and merchandise. It is also registered with the BIR under Taxpayer Identification Number (**TIN**) 233-910-632-000, with its office address at Diezmo Rd. Pulo, Cabuyao City, Laguna, where it may be served summons and other court processes.[12]

Respondents Trias, Ong and Aunario, are being sued in their capacities as respondent corporation's President, General Manager and Treasurer, respectively.

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[11] Paragraph 5, PARTIES, "Verified Petition for Review (of the Resolution dated October 02, 2023)", supra at note 1, p. 2.

[12] Par. 6, id.

The antecedent facts follow below.

On 05 December 2022, the prosecution filed an Information[13] against respondents for violation of Section 255[14] of the National Internal Revenue Code (**NIRC**) of 1997, as amended, the accusatory portion thereof reads:

> ...
>
> That on or about March 16, 2016 and thereafter, in Cabuyao City, Laguna, and within the jurisdiction of this Honorable Court, accused Logistics.com Corporation, a registered taxpayer engaged in the retail business of freight and cargo forwarders, hauling, carrying, handling, warehousing, distributing, loading and unloading of general cargoes and all classes of goods, wares and merchandise, with obligation under the law to pay the correct value added tax for the taxable year 2010, through its president, accused Jovan G. Trias, its general manager, accused Arman R. Ong, and treasurer, accused Erma O. Aunario, did then and there, willfully, unlawfully, and feloniously fail to pay its correct value added tax with the Bureau of Internal Revenue for taxable year 2010 in the amount of Two Million Three Hundred Sixty Thousand Five Hundred Forty One and 23/100 Pesos (Php2,360,541.23), exclusive of surcharges and interest, despite service of notices and demand letters for them to pay the said tax including the Final Notice Before Seizure dated March 16, 2016, to the damage and prejudice of the Government[.]
>
> ...

The prosecution attached the following supporting documents to the Information:

1. Certified True Copy of the Resolution dated 02 August 2019,[15] signed by Assistant State Prosecutor Alejandro C. Daguiso, with recommending approval of Senior Deputy State Prosecutor Miguel F. Gudio, Jr., and approved by Prosecutor General Benedicto A. Malcontento;

2. Certified True Copy of the National Prosecution Service (**NPS**) Investigation Data Form dated 28 February 2019;[16]

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[13] Division Docket, pp. 5-6.

[14] **SEC. 255.** *Failure to File Return, Supply Correct and Accurate Information, Pay Tax, Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.*

[15] Division Docket, pp. 7-16.

[16] Id., p. 17.

3. Certified True Copy of the Referral Letter dated 26 February 2019[17] of the then BIR Commissioner Caesar R. Dulay (**Commissioner Dulay**), addressed to then Secretary of Justice Menardo I. Guevarra (**Secretary Guevarra**); and,

4. Certified True Copy of the Joint Complaint-Affidavit (**JCA**) dated 28 February 2019[18] (filed with the Department of Justice [**DOJ**] on even date) of ROs Tenorio, Buendicho, San Juan, Delos Santos, Secretario and Guevarra, with attached Annexes "A" to "M-19", inclusive of sub-markings.[19]

On 22 June 2023, the Second Division rendered the first assailed Resolution,[20] dismissing the case outright on the ground of prescription. Petitioner filed an MR[21] thereto on 13 July 2023, but the Second Division denied the same for lack of merit in the second assailed Resolution.[22]

Unsatisfied with the Second Division's rulings, on 03 November 2023, petitioner filed the present Verified Petition for Review[23] before the Court *En Banc*, docketed as CTA EB Crim. No. 133.

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17 Id., pp. 18-19.
18 Id., pp. 20-27.
19 Id., pp. 28-99.

Annex	Document/s
A	General Information Sheet (**GIS**)
B	Letter of Authority (**LOA**) dated 06 September 2011
C	First Request for Presentation of Records dated 07 September 2011
D	First Notice dated 22 September 2011
E	Subpoena Duces Tecum
F	Preliminary Assessment Notice (**PAN**)
F-1	Registry Return Receipt
G	Formal Letter of Demand (**FLD**) dated 23 October 2013
G-1	Details of Discrepancies
G-2 to G-7	Audit Results/Assessment Notices (**ANs**)
H	Final Decision on Disputed Assessment (**FDDA**) dated 28 July 2015
H-1	Registry Return Receipt
I	Preliminary Collection Letter (**PCL**) dated 12 February 2016
I-1	Registry Return Receipt
J	Final Notice Before Seizure (**FNBS**) dated 16 March 2016
J-1	Registry Return Receipt
K	Warrant of Distraint and/ or Levy (**WDL**)
L to M-19	Warrants of Garnishment (**WoGs**)

20 Supra at note 6.
21 Supra at note 10.
22 Supra at note 7.
23 Supra at note 1.

In a Minute Resolution dated 12 December 2023,[24] the Court *En Banc* directed petitioner to submit original or certified true copies of the following, within ten (10) days from notice: (1) written deputation from the Office of the Solicitor General (**OSG**); (2) endorsement from the DOJ; and (3) the Second Division's first and second assailed Resolutions.

On 02 January 2024, petitioner filed *via* registered mail a "Compliance ([second assailed Resolution])"[25] (**First Compliance**). However, upon finding the First Compliance noncompliant with the Minute Resolution dated 13 December 2023, the Court *En Banc* granted petitioner a final opportunity to submit compliant documents within five (5) days from notice.[26]

In compliance with the Court *En Banc*'s directive, petitioner filed *via* registered mail a "Manifestation with Compliance (Re: Resolution dated March 11, 2024)"[27] (**Second Compliance**) on 20 March 2024. Thereafter, on 27 March 2024, petitioner filed a "Manifestation (Re: [Second Compliance])"[28] (**Manifestation**), explaining that the heading in its Second Compliance inadvertently stated that the same pertains to case number CTA EB Crim. No. 137, instead of the correct case number, CTA EB Crim. No. 133.

In a Minute Resolution dated 09 May 2024[29] (**returned Minute Resolution**), the Court *En Banc* noted petitioner's Second Compliance and Manifestation, and directed respondents to comment on the Verified Petition for Review within ten (10) days from notice.

After unsuccessful attempts to serve the returned Minute Resolution,[30] in a Minute Resolution dated 05 February 2025,[31] the Court *En Banc* noted the Judicial Records Division (**JRD**)-issued Records Verification Report dated 25 November 2024.[32] The Records Verification Report stated that copies of the Minute Resolution sent to respondents

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24 *Rollo*, p. 135.
25 Id., pp. 136-160, with annexes; Received by the Court *En Banc* on 08 January 2024.
26 See Resolution dated 11 March 2024, *rollo*, pp. 163-165.
27 Id., pp. 166-190, with annexes; Received by the Court *En Banc* on 25 March 2024.
28 Id., pp. 194-197.
29 Id., p. 200.
30 Supra at note 29.
31 *Rollo*, p. 264.
32 Id., p. 263.

via registered mail were all returned to the Court. Accordingly, in the same Minute Resolution that noted the JRD-issued Records Verification Report, the Court *En Banc* considered the returned Minute Resolution as served to respondents and submitted the case for decision.[33]

The sole issue for the Court *En Banc*'s determination is — whether the Second Division erred in dismissing the case on the ground of prescription of the offense charged.

In support of the present Verified Petition for Review, petitioner forwards the following arguments:

1. Prescription has not set in as the period of discovery and the institution of judicial proceedings for violation of Section 255[34] of the NIRC of 1997, as amended, not only triggers the commencement of the prescriptive period but, at the same time, triggers the interruption of the same prescriptive period; and

2. Respondent corporation should be held liable for willful failure to pay deficiency value-added tax (**VAT**) for the taxable year (**TY**) 2010 in violation of Section 255 of the NIRC of 1997, as amended.

On the other hand, as earlier noted, respondents were unable to submit a comment on the present Verified Petition for Review because the returned Minute Resolution[35] was merely deemed served.

We resolve.

After a careful review of the records, We are constrained to rule that the instant petition is time-barred and should be dismissed outright.

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[33] See Minute Resolution dated 05 February 2025, supra at note 31.
[34] Supra at note 14.
[35] Supra at note 29.

On 02 October 2023, the Second Division issued the second assailed Resolution,[36] denying petitioner's MR[37] (on the first assailed Resolution[38]). Petitioner, through the DOJ-National Prosecution Service (**NPS**), received the second assailed Resolution on 13 October 2023.

Under Section 2(f),[39] Rule 4 in relation to Section 3(b),[40] Rule 8 of the RRCTA, petitioner had 15 days within which to file an appeal before this Court. Reckoned from 13 October 2023, petitioner had **until 31 October 2023** to file the appeal, since 28 October 2023, the fifteenth (15th) day, fell on a Saturday, and 30 October 2023 was declared a special non-working holiday in view of the Barangay and Sangguniang Kabataan Elections. Although government offices implemented a Work-From-Home (**WFH**) arrangement on 31 October 2023,[41] such arrangement did not extend the deadline for filing pleadings with this Court.

Since petitioner filed the present Verified Petition for Review[42] only on 03 November 2023, petitioner filed it **one (1) day beyond the reglementary period.**[43] Such belated filing is fatal and warrants outright dismissal.

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36 Supra at note 7.

37 Supra at note 10.

38 Supra at note 6.

39 **SEC 2.** *Cases within the jurisdiction of the Court En Banc.* — The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

...

(f) **Decisions, resolutions, or orders on motions for reconsideration** or new trial **of the Court in Division in the exercise of its exclusive original jurisdiction over cases involving criminal offenses arising from violations of the National Internal Revenue Code** or the Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or Bureau of Customs[.] (Emphasis supplied)

40 **SEC. 3.** *Who may appeal; period to file petition.* —

...

(b) **A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration** or new trial **may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution.** Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review. (Emphasis supplied)

41 See Memorandum Circular No. 38 dated 27 October 2023, signed by Executive Secretary Lucas P. Bersamin.

42 Supra at note 1.

43 01 November 2023 is a regular holiday and 02 November 2023 is a special non-working holiday.

Consequently, the first and second assailed Resolutions[44] of the Court's Second Division have become final, executory and unappealable. The Court *En Banc* is bereft of jurisdiction to review them and has no recourse but, as earlier stated, to dismiss the present Petition for Review outright.

It bears emphasis that the right to appeal is neither a natural nor a constitutional right, but a mere statutory privilege. A party who seeks to avail of the right to appeal must strictly comply with the procedures and rules governing appeals as prescribed by law; otherwise, such right may be lost. **The perfection of an appeal in the manner and within the period set by law is not only mandatory but jurisdictional. Failure to perfect an appeal renders the assailed judgment final and executory.** Execution of the judgment then follows, for just as a losing party has the privilege to appeal within the prescribed period, so does the winner have the correlative right to enjoy the finality of the decision.[45]

In *Commissioner of Internal Revenue v. Fort Bonifacio Development Corporation,*[46] the Supreme Court affirmed that the failure to timely perfect an appeal cannot simply be regarded as a mere technicality, for it is, in truth, jurisdictional, *viz*:

> ...
>
> It has been ruled that **perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case**. At the risk of being repetitious, We declare that the right to appeal is not a natural right nor a part of due process. It is merely a statutory privilege, and may be exercised only in the manner and in accordance with the provisions of the law.

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44 Supra at notes 6 and 7.

45 *Marcelino E. Lopez, et al. v. The Hon. Court of Appeals and Primex Corporation*, G.R. Nos. 163959 & 177855 (Resolution), 01 August 2018, citing *Spouses Elbe Lebin and Erlinda Lebin v. Vilma S. Mirasol and Regional Trial Court of Iloilo, Branch XXVII*, G.R. No. 164255, 07 September 2011, *Marcos V. Prieto v. The Hon. Court of Appeals (Formerly Ninth Division), et al.*, G.R. No. 158597, 18 June 2012; *Accessories Specialist, Inc., a.k.a. ARTS 21 Corporation, and Tadahiko Hashimoto v. Erlinda B. Alabanza, for and in behalf of her deceased husband, Jones B. Alabanza*, G.R. No. 168985, 23 July 2008.

46 G.R. No. 167606, 11 August 2010; Citation omitted, emphasis in the original text and supplied.

> Public policy and sound practice demand that judgments of courts should become final and irrevocable at some definite time fixed by law. Such rules are necessary incidents to the proper, efficient and orderly discharge of judicial functions. Just as a losing party has the privilege to file an appeal within the prescribed period, so does the winner also have the correlative right to enjoy the fruits of his victory. Failure to meet the requirements of an appeal deprives the appellate court of jurisdiction to entertain any appeal. Undeniably, there are exceptions to this rule. Petitioner, however, did not present any circumstances that would justify the relaxation of said rule.
>
> It need not be overemphasized that it is the responsibility of the counsel to check and keep track of the period of time left to file an appeal. He cannot escape from the inflexible observance of this rule which is jurisdictional. **The rules, particularly on the statutory requirement for perfecting an appeal within the reglementary period provided, must be strictly followed. If an appeal is not taken within the period prescribed therefor, the judgment becomes final and the court loses all jurisdiction over the case.**
>
> ...

While it is true that courts have the prerogative to relax procedural rules of even the most mandatory character and that the Supreme Court has in many cases allowed liberal construction of the rules when to do so would serve the demands of substantial justice and equity,[47] the Court *En Banc* finds no compelling reason to do so in this case. Notably, respondents did not actually participate in the proceedings before this Court, as they failed to receive actual notice and merely stood deemed served[48] after repeated unsuccessful attempts to serve the returned Minute Resolution[49] requiring them to file a comment.

Relaxation of procedural rules under these circumstances would unduly prejudice respondents, as it would deprive them of the opportunity to be heard and effectively expose them to an adverse ruling without meaningful participation in the proceedings.[50] Such a course of action would offend the fundamental requirements of due process, which demand that a party be afforded a real and reasonable

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47 *Helen L. Say, et al. v. Gabriel Dizon*, G.R. No. 227457, 22 June 2020, citing *Vicente Ong Lim Sing, Jr. v. FEB Leasing & Finance Corporation*, G.R. No. 168115, 08 June 2007.

48 See Minute Resolution dated 05 February 2025, supra at note 31.

49 Supra at note 29.

50 As held in *Joel F. Latogan v. People of the Philippines* (G.R. No. 238298, 22 January 2020), "[c]ases should be decided only after giving all parties the chance to argue their causes and defenses."

opportunity to defend one's rights before any judgment adversely affecting such rights may issue.[51]

Although the CTA is not bound by the technical rules of procedure,[52] observance thereof remains paramount and its liberal application may only be warranted for the weightiest of reasons. The Supreme Court in *Juanito Magsino v. Elena De Ocampo and Ramon Guico*[53] held:

> ...
> [A]ny "**resort to a liberal application or suspension of the application of procedural rules, must remain as the exception to the well-settled principle that rules must be complied with for the orderly administration of justice.**" It cannot be otherwise for him, for, as the Court aptly put it in *Republic v. Kenrick Development Corporation*:
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> > Procedural requirements which have often been disparagingly labeled as mere technicalities have their own valid *d' etre* in the orderly administration of justice. To summarily brush them aside may result in arbitrariness and injustice.
> >
> > The Court's pronouncement in *Garbo v. Court of Appeals* is relevant:
> >
> > > Procedural rules are tools designed to facilitate the adjudication of cases. Courts and litigants alike are thus enjoined to abide strictly by the rules. And while the Court, in some instances, allows a relaxation in the application of the rules, this, we stress, was never intended to forge a bastion for erring litigants to violate the rules with impunity. The liberality in the

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51 It is well-settled that the essence of procedural due process is embodied in the basic requirement of notice and a real opportunity to be heard. (See *Hon. Armand Fabella, in his capacity as Secretary of the Department of Education, Culture and Sports, et al. v. The Court of Appeals, et al.*, G.R. No. 110379, 28 November 1997, citing Bernas, Joaquin G., The 1987 Constitution of the Republic of the Philippines: A Commentary, p. 108, (1996).

52 Revised Rules of the Court of Tax Appeals (**RRCTA**), Rule I.

...
SEC. 2. *Liberal construction.* — The Rules shall be liberally construed in order to promote their objective of securing a just, speedy, and inexpensive determination of every action and proceeding before the Court.

53 G.R. No. 166944, 18 August 2014, citing *Social Security System v. Hon. Nazar U. Chaves, RTC, Br. 18, Misamis Oriental, Cagayan de Oro City, et al.*, G.R. No. 151259, 13 October 2004; *Cynthia S. Bolos v. Danilo T. Bolos*, G.R. No. 186400, 20 October 2010; *Iloilo La Filipina Uygongco Corporation v. Hon. Court of Appeals, et al.*, G.R. No. 170244, 28 November 2007; *Mediserv, Inc. v. Court of Appeals (Special Former 13th Division) and Landheights Development Corporation*, G.R. No. 161368, 05 April 2010.

interpretation and application of the rules applies only in proper cases and under justifiable causes and circumstances. While it is true that litigation is not a game of technicalities, it is equally true that every case must be prosecuted in accordance with the prescribed procedure to insure an orderly and speedy administration of justice.

Like all rules, procedural rules should be followed except only when, for the most persuasive of reasons, they may be relaxed to relieve a litigant of an injustice not commensurate with the degree of his thoughtlessness in not complying with the prescribed procedure.

The rules were instituted to be faithfully complied with, and allowing them to be ignored or lightly dismissed to suit the convenience of a party like the petitioner was impermissible. **Such rules, often derided as merely technical, are to be relaxed only in the furtherance of justice and to benefit the deserving.** Their liberal construction in exceptional situations should then rest on a showing of justifiable reasons and of at least a reasonable attempt at compliance with them.[54]

...

In this case, the Second Division dismissed the criminal case on the ground of prescription, finding that the State had already lost the right to prosecute respondents due to the lapse of the five (5)-year prescriptive period. This ruling operated in favor of respondents and effectively terminated criminal liability.[55] Petitioner failed to timely challenge this ruling through a properly perfected appeal. As a result, the dismissal on the ground of prescription attained finality and may no longer be reviewed, modified, or reversed on appeal.

As a rule, a final judgment may no longer be disturbed or modified by any court even if the purpose of the alteration is to rectify perceived errors of fact or law. This doctrine is meant to prevent delays in the administration of justice and put an end to judicial controversies which

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[54] Citations omitted, italics in the original text and emphasis supplied.

[55] As held in *People of the Philippines v. Mateo A. Lee, Jr.* (G.R. No. 234618, 16 September 2019), citing Article 89 of the Revised Penal Code, "[p]rescription is one of the modes of totally extinguishing criminal liability. Prescription of a crime or offense is the loss or waiver by the State of its right to prosecute an act prohibited and punished by law."

cannot drag perpetually. Though the doctrine admits exceptions, none of which are present here.[56]

Accordingly, petitioner's failure to file the Verified Petition for Review[57] within the reglementary period rendered the first and second assailed Resolutions[58] final and immutable. This Court thus finds no legal or equitable basis to relax procedural rules, disturb the final judgment, or take cognizance of the present petition.

WHEREFORE, with the foregoing considerations, the present "Verified Petition for Review (of the Resolution dated October 02, 2023)" filed by petitioner People of the Philippines on 03 November 2023 is hereby **DISMISSED** for being filed out of time.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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56 See *HH & Co. Agricultural Corporation v. Adriano Perlas*, G.R. No. 217095, 12 February 2020.
57 Supra at note 1.
58 Supra at notes 6 and 7.

Marian Ivy F. Reyes - Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

ON LEAVE
LANEE S. CUI-DAVID
Associate Justice

ON OFFICIAL BUSINESS
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice