

REPUBLIC OF THE PHILIPPINES

Court of Tax Appeals

QUEZON CITY

Third Division

PEOPLE OF THE PHILIPPINES,

Plaintiff,

CTA Crim. Case No. O-761

(NPS Docket No. XVI-INV-18F-00182)

For: Violation of Section 255 in relation to Sections 253 & 256 of the NIRC of 1997, as amended

-versus-

Members:

UY, Chairperson

RINGPIS-LIBAN, and

MODESTO-SAN PEDRO, JJ.

**SHEMA Ultimate Business
Innovation Concept Corporation,
President Crispin U. Ando and
Treasurer Arciliza T. Sequira,**

Promulgated:

Accused.

NOV 28 2019

8:40 a.m.

x-----x

RESOLUTION

On 16 July 2019, Assistant State Prosecutor Hjalmar M. Quintana, Jr. filed with this Court an Information, dated 19 September 2018, against Accused SHEMA Ultimate Business Innovation Concept Corporation, President Crispin U. Ando, and Treasurer Arciliza T. Sequira.

The Caption of the Information provides that the offense charged is violation of Section 255 in relation to Sections 253 and 256 of the National Internal Revenue Code ("NIRC") of 1997, as amended, while the Body of the Information merely states that the offense charged is violation of Section 255 of the NIRC of 1997, as amended. The Information also recommended the posting of a bail bond not in accordance with Section 4 of the DOJ Department Circular No. 013, otherwise known as the "2018 New Bail Bond Guide."

On 8 August 2019, this Court issued a Resolution giving the Prosecution ten (10) days to: a) correct the applicable provisions of the NIRC in relation to the offense charged in the Caption and Body of the Information, and b) explain why the bail recommended in the present case is not in accordance with Section 4 of the 2018 New Bail Bond Guide.

On 18 September 2019, the Judicial Records Division (“JRD”) issued a Records Verification Report (“RVR”) that, as of date, the prosecution failed to comply with the 8 August 2019 Resolution. Another RVR was issued by the JRD on 7 October 2019 for the same reasons.

On 24 October 2019, this Court issued a Resolution giving the Prosecution a final period of five (5) days from notice to comply with the 8 August 2019 Resolution; otherwise, the Information will be dismissed for failure to comply with a lawful Court Order.

Records show that the Prosecution, through the NPS Docket Section, received the 24 October 2019 Resolution on 29 October 2019. Hence, the Prosecution had until 3 November 2019 within which to comply.

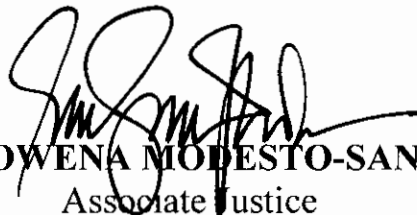
On 12 November 2019, the JRD issued an RVR stating that, as of date, the Prosecution failed to comply with the 24 October 2019 Resolution.

WHEREFORE, in light of the foregoing considerations, the instant case is hereby **DISMISSED WITHOUT PREJUDICE** to the filing of an amended Information.

SO ORDERED.


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice