

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-1184

Plaintiff, For: Violation of Section 3602, in
relation to Section 2503 of
the Tariff and Customs
Code of the Philippines
(TCCP), as amended

- versus -

ROLANDO A. CUEVAS,
Owner/Proprietor of MONACAT
TRADING

(with business address at Unit 2, Matic
Building, National Highway,
Canlalay, Biñan City, Laguna or
2915 Calia Street, Elvinda Village,
San Pedro City, Laguna)

Members:

RINGPIS-LIBAN, P.J., Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

MERMELINDA C. DELA CRUZ,
(Room 437, 4th Floor, Regina
Building, Escolta Manila)
(-ALL AT LARGE-),

Promulgated:

Accused.

SEP 03 2025

[Signature]

x ----- x

RESOLUTION

Before the Court is the prosecution’s **Motion for Reconsideration (of the Resolution of the Honorable Court dated 9 June 2025)** (Motion) filed on July 3, 2025.

In the Resolution dated December 13, 2024,¹ the Court found that plaintiff failed to attach the original or certified true copies of the annexes referred to in the Complaint-Affidavit of Alexander D.G. Ugay and Doy O. De Castro. As such, the Court directed plaintiff to submit the originals or certified true copies of said annexes and in view thereof, held in abeyance the determination of probable cause for the issuance of warrant of arrest.

¹ Docket, pp. 77 to 79.

Plaintiff, however, failed to comply with the aforesaid directive; hence, on June 9, 2025, the Court found the supporting documents on record insufficient to establish a *prima facie* case against the accused and dismissed the *Information* filed on July 10, 2024 without prejudice.²

In its *Motion*, plaintiff implores the Court to set aside and reconsider the aforementioned Resolution and reinstitute the *Information* on the grounds that the scanned copies of the annexes referred to in the Complaint-Affidavit of Ugay and De Castro were submitted in a universal serial bus drive (USB) and that the original or certified true copies of which were subject of a fire incident in the Bureau of Customs (BOC).

Allegedly, the fire incident was evidenced by a certification from the Bureau of Fire Protection (BFP) accounting for the aforesaid catastrophe that happened on February 22, 2019, and the Affidavit of Ms. Darlyn Joy P. Dizon, records custodian of the BOC, attesting that the original or certified true copies of documents pertinent to the criminal complaint arising from the importation of Monacat Trading, were among those lost and destroyed by the fire incident.

For this reason, plaintiff claims that, in the filing of the *Information* before the Court, it submitted the complaint-affidavit and certified machine copies of the annexes thereof, which were allegedly retrieved by the BOC from the records of the Court of Tax Appeals (CTA) and subject of CTA Criminal Case No. 9851. Plaintiff also states that the same were also scanned and contained in the USB it submitted at the time of the filing of the *Information* of the above-entitled case.

Plaintiff avers that the hard copy of the original and certified true copies of the above-enumerated documents had already been submitted by the prosecution in a *Compliance* dated November 28, 2023, it made before the Court in connection with a related case, *People of the Philippines vs. Noralyn T. Asaria, Monacat Trading, Rolando A. Cuevas and Mermelinda C. Dela Cruz*, docketed as CTA Criminal Case Nos. O-1092 to O-1096. Together with the four USBs, plaintiff already submitted additional copies of the photocopy of the attachments of the *Complaint-Affidavit* of SA1 Ugay and SA1 De Castro.

Plaintiff, thus, moves for the Court to: (1) consider the certified machine copies of the annexes referred to in the Complaint-Affidavit, sotred in a USB and submitted to the Court, as compliance with the directive of the Court, in lieu of the originals or certified true copies, which were destroyed by the fire that broke out in the BOC; (2) set aside the dismissal of this case and reinstate the *Information*; and, (3) consider such certified machine

² Resolution dated June 3, 2025, Docket.

copies of the annexes attached to the Complaint-Affidavit, along with the *Information* and other supporting documents, sufficient for the determination of probable cause and the issuance of warrants of arrest against accused Rolando A. Cuevas and Mermelinda C. Dela Cruz.

A perusal of the records shows that the prosecution submitted two USBs containing the scanned copies of the certified true copies, among others, of the Resolution, Referral Letter and *Complaint-Affidavit* of Ugay and De Castro; and the scanned copies of the Investigation Data Form, Certification from the BFP, *Affidavit* of Darlyn Joy P. Dizon and the annexes appended to the said *Complaint-Affidavit* of Ugay and De Castro.

The Court finds plaintiff's compliance sufficient. Accordingly, the Court shall grant plaintiff's *Motion for Reconsideration* and recall and set aside the Resolution dated December 13, 2024.

The Court shall now determine the existence of probable cause to go on with the prosecution of the case.

Upon perusal of the *Information* filed on July 10, 2024, including the attachments therein and the additional above-enumerated documents submitted, the Court finds the existence of probable cause for the issuance of Warrants of Arrest against all the accused.

WHEREFORE, plaintiff's **Motion for Reconsideration (of the Resolution of the Honorable Court dated 14 February 2025)** is **GRANTED**. Accordingly, the Resolution dated February 14, 2025 is **RECALLED** and **SET ASIDE**.

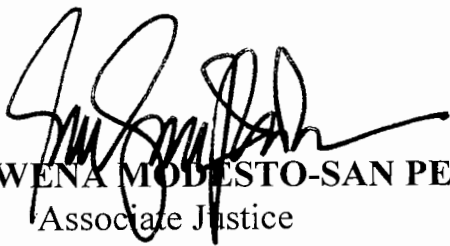
Let **Warrants of Arrest** be issued for accused **Rolando A. Cuevas** and **Mermelinda C. Dela Cruz**. The bail bond for their provisional liberty is set at **One Hundred Twenty Thousand Pesos (₱120,000.00)** each.

The *Motion to Dismiss (on the ground of Inordinate Delay)* filed by accused Mermelinda C. Dela Cruz is **NOTED WITHOUT ACTION**.

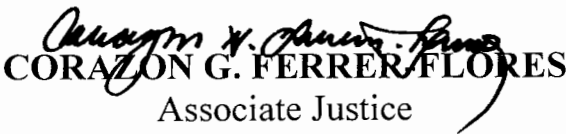
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice