

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIMINAL CASE NO. O-439

Plaintiff, For: Violation of Section 3601 in
relation to Sections 101 and
2530 of the Tariff and Customs
Code of the Philippines, as
amended

- versus -

Members:

**GEMMA AIDA BELARMA y
TORREDA,**
(Room 201 G.K. Chua Bldg., M.J.
Cuenco Ave., Brgy. San Roque,
Cebu City/F. Pacana St., Tisa
Labangon, Cebu City),
- AT LARGE -

CASTAÑEDA, JR., *Chairperson,*
CASANOVA, and
COTANGCO-MANALASTAS, JJ.

Promulgated:

FEB 20 2015

Accused.

X- - - - - X

RESOLUTION

For the Court's resolution is the prosecution's "**Consolidated Omnibus Motion**" filed on February 4, 2015.

On November 28, 2014, the Court issued a resolution ordering the prosecution to submit either the originals or certified true copies of the supporting documents attached to the Information of the above-captioned case, to wit:

1. Resolution dated January 13, 2014 signed by the Assistant State Prosecutor Rohairah A. Lao, Senior Assistant State Prosecutor Susan F. Dacanay and Prosecutor General Claro A. Arellano;
2. Office Order No. 1195;

3. Memorandum dated August 26, 2014;
4. Office Order No. 917;
5. Minutes of the Hearing dated November 15, 2013;
6. Minutes of the Hearing dated November 11, 2013;
7. Subpoena to Respondent;
8. Subpoena to Complainant;
9. Transmittal of Documents;
10. Memorandum dated June 6, 2013;
11. Memorandum dated May 22, 2013;
12. Detailed Findings of Inventory;
13. Alert Orders, Evaluation of Reporting Officer, Waybills and Justification Sheets;
14. Affidavit of Nomie V. Gonzales;
15. Client Profile Information;
16. Investigation Data Form;
17. Referral for Preliminary Investigation; and
18. Complaint Affidavit of Atty. Danilo M. Campos, Jr.

However, the prosecution failed to comply with the said order and the Court was constrained to dismiss the instant case without prejudice as per Resolution dated January 14, 2015.

In the instant Consolidated Omnibus Motion, the prosecution seeks for the reconsideration of the resolution dismissing the case. He also prays for the Court to admit as part of the records the certified true copies of the submitted documents attached to the Consolidated Omnibus Motion in compliance with the Resolution dated November 28, 2014.

The prosecution likewise prays that a warrant of arrest be issued by the Court against the accused Gemma Aida Belarma y Torreda. Finally, the prosecution prays that the instant case, CTA Criminal Case No. O-439, be consolidated with CTA Criminal Case No. O-434, the case bearing the lowest docket number and which is currently pending before the Third Division of the Court of Tax Appeals as they are founded on the same facts and/or forming part of a series of similar character.

A careful perusal of the documents that the prosecution attached to its Consolidated Omnibus Motion shows that the prosecution still failed to fully comply with the Resolution dated November 28, 2014. The prosecution failed to submit the originals or certified true copies of the following documents:

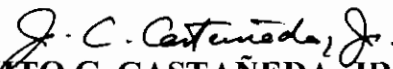
1. Memorandum dated August 26, 2014;
2. Subpoena to Respondent;
3. Subpoena to Complainant;
4. Memorandum dated June 6, 2013;
5. Memorandum dated May 22, 2013;
6. Transmittal of Documents;
7. Detailed Findings of Inventory; and
8. Client Profile Information.

In view thereof, there is no reason for the Court to reconsider the Resolution dated January 14, 2015, dismissing the instant case.

Consequently, the Court finds it unnecessary to resolve the prayers for the issuance of a warrant of arrest against the accused and for the consolidation of the case for being moot and academic.

WHEREFORE, in view of the foregoing, the instant "Consolidated Omnibus Motion" is hereby **DENIED** for lack of merit. Accordingly, the above-captioned case is still **DISMISSED**, without prejudice.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CAESAR A. CASANOVA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice