

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CRIM. CASE NO. O-1256

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

LIMHUACO METAL
INDUSTRIAL INC., LIM GUIOK
SU, JOHN ONG LIM and PERLA
ONG LIM,

Accused.

NOTICE OF RESOLUTION

To:

PROSECUTOR GENERAL RICHARD ANTHONY D. FADULLON
PROSECUTION ATTY. HEGEL JASPER A. BALDERAMA
Department of Justice
Padre Faura Street Ermita
1000 Manila

GREETINGS:

You are hereby notified by these presents that on **April 8, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **April 10, 2025.**


Atty. Margarette Y. Guzman
Executive Clerk of Court III

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

FIRST DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

- versus -

**LIMHUACO METAL
INDUSTRIAL INC.**

1251 C.M. Recto Avenue,
Sta. Cruz, Manila,

LIM GUIOK SU

1251 C.M. Recto Avenue,
Sta. Cruz, Manila,

JOHN ONG LIM

1251 C.M. Recto Avenue,
Sta. Cruz, Manila,

PERLA ONG LIM

1251 C.M. Recto Avenue,
Sta. Cruz, Manila,

(All At-Large)

Accused.

CTA CRIM. CASE NO. O-1256
(NPS No. XVI-INV-23K-00590)

For: Violation of Section 255, in
relation to Sections 253(d) and
256, of the National Internal
Revenue Code (NIRC) of 1997, as
amended.

Members:

DEL ROSARIO, P.J. Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.

Promulgated:

APR 08 2025 11:30AM

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RESOLUTION

In the *Minute Resolution* dated February 10, 2025, the Court
resolved as follows:

1. **NOTE WITHOUT ACTION** plaintiff's Information filed on
January 24, 2025;
2. **NOTE** the Records Verification dated February 4, 2025,
stating that plaintiff failed to file an email/soft copy of the
Information filed on January 24, 2025; and,

RESOLUTION

CTA Crim. Case No. O-1256

People of the Philippines v. Limhuaco Metal Industrial Inc., et al.

Page 2 of 3

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3. **DIRECT** plaintiff to submit an email/soft copy of the Information filed on January 24, 2025, within **24 hours from notice**, pursuant to Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024, adopting A.M. No. 10-3-7-SC and A.M. 11-9-4-SC (Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule).

Records reveal that plaintiff received a copy of the Minute Resolution on February 19, 2025. Thus, it had until February 20, 2025, the following day, to comply with the Court's directive.

However, on February 25, 2025, this Court's Judicial Records Division reported that plaintiff failed to submit the required email/soft copy of the Information filed on January 24, 2025.

Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024 pertinently states, thus:

2. **Manner of transmittal.** - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:

....

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; **otherwise, the pleading or court submission shall be deemed as not filed.** ...

It is clear that the electronic transmittal of copies in Portable Document Format (PDF) of pleadings, court submissions, and any accompanying documents, such as annexes and exhibits, must be made within 24 hours from the filing of the paper copies. Failure to do so renders the submission **not filed.**

As the records show, despite due notice, plaintiff failed to electronically file the required PDF copy of the Information it filed on January 24, 2025.

RESOLUTION

CTA Crim. Case No. O-1256

People of the Philippines v. Limhuaco Metal Industrial Inc., et al.

Page **3** of **3**

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WHEREFORE, for failure to comply with the Court's directive and in accordance with Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024, plaintiff's personal filing of the Information on January 24, 2025, is **DEEMED NOT FILED**.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice