

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA CRIM. CASE NO. O-754

Members:

-versus-

DEL ROSARIO, P.J.,
FABON-VICTORINO, and
MANAHAN, JJ.

VIRGINIA T. MANALO,
VTM Quilts Collection, Inc. and
No. 368 Aglipay Street,
Barangay Poblacion,
Mandaluyong City,
Accused.

Promulgated:

OCT 02 2019 11:02 am.

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RESOLUTION

In a Resolution dated August 22, 2019, this Court directed the prosecution to submit additional documents *ex parte* pursuant to Section 4, Rule 9 of the Revised Rules of the Court of Tax Appeals, within five (5) days from receipt thereof, showing that accused Virginia T. Manalo was the President of VTM Quilts Collection, Inc. at the time the crime was committed, and that the Commissioner of Internal Revenue has approved the filing of the present case.

The prosecution filed on September 9, 2019 an Ex-Parte Motion for Extension of Time to File Compliance. In the Resolution dated September 13, 2019, this Court granted the prosecution a **NON-EXTENDIBLE** period of ten (10) days from September 9, 2019, or until September 19, 2019, within which to submit the documents required in the August 22, 2019 Resolution.

On September 19, 2019, the prosecution, through Assistant State Prosecutor Antonio A. Arquiza, Jr., filed a **Partial Compliance** (i) submitting the certified true copy of the letter of Bureau of Internal Revenue (BIR) Commissioner Caesar R. Dulay dated October 24, 2017 to the Secretary of Justice which showed the approval of the filing of the present case against the accused; and, (ii) stating that while the necessary written request was already made to complainant BIR to submit the General Information Sheet (GIS) of VTM Quilts

Collection, Inc., such request remains unfulfilled, and that the prosecution would not be able to submit the same.

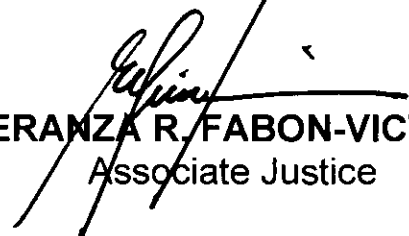
The said Partial Compliance is **NOTED**.

Considering that the prosecution has failed to submit, within the prescribed NON-EXTENDIBLE PERIOD, the document that would show that accused Virginia T. Manalo was the President of VTM Quilts Collection, Inc. at the time the crime was committed, the evidence on record clearly fails to establish probable cause against the accused. Thus, the dismissal of the present case pursuant to Section 4, Rule 9 of the Revised Rules of the Court of Tax Appeals, as amended, is warranted.

WHEREFORE, premises considered, the Information filed before this Court on July 16, 2019 against accused VIRGINIA T. MANALO is **DISMISSED**.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CATHERINE T. MANAHAN
Associate Justice