REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

STAR ASSET MANAGEMENT NPL INC., MARK S. FRONDOSO AND JOSEPH RYAN R. SYCIP

Unit 3A, One Orion Building, 11th Avenue, Cormer (sic) **38th Street, Bonifacio Global City, Taguig, Metro Manila (All at-large),**
Accused.

CTA Crim. Case No. O-995
(NPS Docket No. XVI-INV-21F-00222)
For: Violation of Section 255, in relation to Sections 253(d) and 256, of the NIRC of 1997, as amended.

Members:
DEL ROSARIO, *P.J., Chairperson,*
MANAHAN, and
REYES-FAJARDO, *JJ.*

Promulgated:
MAR 2 9 2023; 11:32 AM

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R E S O L U T I O N

On February 7, 2023, plaintiff filed a **Manifestation** which avers that the prosecution filed through electronic mail an advance copy of the documents in compliance with the Court's Resolutions dated 25 January 2023 and 01 February 2023, and it undertakes to furnish this Court with the hardcopies of these documents on February 7, 2023.

It further states that such filing through electronic mail was resorted to due to time constraints in compiling the voluminous records of the case and does not in any way cause delay.

On February 6, 2023, plaintiff filed through electronic mail a **Compliance (On the Resolutions of the Honorable Court of Tax Appeals dated 25 January 2023 and 01 February 2023)**, which was received by this Court on February 9, 2023, without the cited documents.

The records of the case reveal that plaintiff received the Court's Resolution dated January 27, 2023 on February 2, 2023, thus, it had ten (10) days from February 2, 2023 or until

February 12, 2023 to file its compliance with the Court's Resolution.

However, per Records Verification dated February 21, 2023, plaintiff failed to submit the required hard copies of the said compliance to the Court's Resolution dated January 27, 2023.

Paragraphs 3 and 6 of CTA EB Resolution No. 4-2021 relative to the "Pleadings, Motions and Other Court Submissions Filed by Email", provide, to wit:

> "3. Considering that pleadings, motions, and other court submissions filed with the CTA oftentimes consist of a large number of pages including the annexes appended thereto and that each pleading, motion, and other court submission is required to be filed with the CTA, at the very least, in four (4) copies for Division cases and ten (1 0) copies for *En Banc* cases, litigants **shall submit, by personal filing or licensed courier, the required number of hard copies of the pleadings, motions, and other court submissions within five (5) calendar days from date of filing by email**;
>
> xxx xxx xxx
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> 6. **Failure to comply with paragraphs** 1, **3**, 4, and 5 of these guidelines **shall be a ground for declaring the pleading, motion, and other court submission as deemed not filed which may result to the dismissal of the** petition for review, complaint or **information**, and the imposition of other appropriate sanctions as may be determined by the Court." (*Emphases supplied*)

In view of the foregoing, the failure of the plaintiff to file the hard copies of said pleadings has rendered such as deemed not filed. Thus, there is no basis for the determination of probable cause for the issuance of warrant of arrest.

WHEREFORE, premises considered, plaintiff's Information under CTA Crim Case No. O-995 is hereby **DISMISSED** for failure to show probable cause.

Accordingly, the *Motion for Consolidation* and *Motion to Dismiss/Motion to Quash Information with Motion to Hold Issuance or Quash Warrants of Arrest* filed by accused Mark S. Frondoso are hereby rendered **MOOT AND ACADEMIC**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice