

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, **CTA CRIM. CASE NO. O-1042**
Plaintiff, For: Violation of Section 1401(e),
in rel. to Secs. 1400, 1403,
1113(i), (1)(3)(4)(5), 107, 404
and 405, of Republic Act No.
10863.

- versus -

Members:

LADY LOVE EDUBALA RATO, **RINGPIS-LIBAN, Chairperson,**
(Proprietress of F.E.R.N. Freight **MODESTO-SAN PEDRO, and**
Enterprises – Room 318, 3rd Floor **FERRER-FLORES, JJ.**
Champ Building, Railroad Street,
Brgy. 650, 068, Port Area, City of
Manila), (At-Large),

Promulgated:

Accused.

AUG 29 2023

4:30 PM

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RESOLUTION

To recall, the prosecution filed an Information with attached supporting documents against the accused on April 13, 2023. The Court noted, however, that some of the supporting documents were mere photocopies; thus, it directed the prosecution to submit their original/certified true copy.¹

On May 24, 2023, the prosecution filed its *Manifestation with Compliance*, submitting the certified true copies of (1) *Referral Letter* dated March 12, 2021 of the Commissioner of Customs; (2) *Complaint-Affidavit* of Customs Operations Officer Noel M. Base (with the attached annexes); and (3) *Investigation Data Form* with NPS Docket No. XVI-INV-21C-00092 dated March 12, 2021, which the Court noted on June 14, 2023.²

On July 11, 2023, the Court directed the prosecution to submit the original/certified true copies of (1) *Order* dated June 9, 2021 issued by the Department of Justice; and (2) Annexes A to M with its sub-markings,

¹ Resolution dated May 4, 2023, Docket, pp. 89 to 92.

² Minute Resolution dated June 14, 2023, Docket.

attached to the *Complaint-Affidavit* of Custom Operations Officer Noel M. Base.³ The prosecution then filed on July 18, 2023 its *Manifestation with Compliance*, submitting the allegedly certified true copies of the above-mentioned supporting documents.

Nevertheless, a perusal of the aforesaid *Compliance* shows that the prosecution still failed to submit the original or certified true copy of the annexes attached to the *Complaint-Affidavit* of Customs Operations Officer Base, but submitted mere colored printouts of the scanned certified true copies of the annexes.

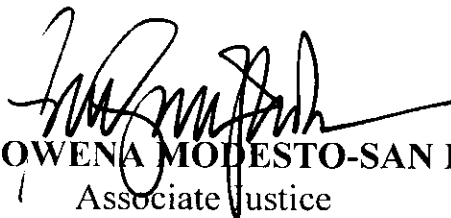
Considering the foregoing and after a careful evaluation of the case records, the Court finds the supporting documents on record insufficient to establish probable cause.

WHEREFORE, the instant Information is **DISMISSED** without prejudice.

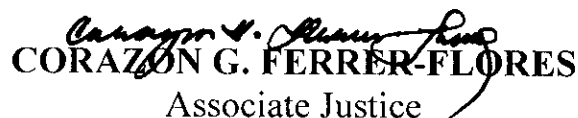
SO ORDERED.

(On leave)

MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

³ Resolution dated July 11, 2023, Docket.