

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE CTA CRIM CASE NO. O-978
PHILIPPINES, (NPS I.S. NO: XVI-INV-19G-
Plaintiff, 00275)

For: Violation of Section 255 of the
National Internal Revenue Code of
1997, as amended.

-versus-

Members:

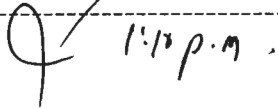
RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, and
FERRER-FLORES, *JJ.*

JUANITA L. ILAGAN,
(Poblacion, San Pascual, Batangas,
and/or CMI Compound, Barangay
Sta. Rita, Batangas City)
(at large)

Promulgated:

APR 29 2024

Accused.

X-----X


RESOLUTION

On December 5, 2022, an *Information* dated September 16, 2019 was filed by the prosecution against the accused for violation of Section 255 of the National Internal Revenue Code of 1997, as amended.

On February 8, 2023, a *Resolution* was issued, which found the existence of probable cause and ordered the issuance of a warrant of arrest against the accused.

Consequently, on February 15, 2023, a *warrant of arrest* was issued.

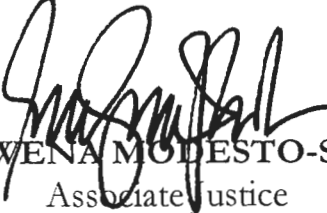
However, in a *Resolution* dated January 26, 2024, the Court noted that the prosecution and/or the enforcement officers deputized to execute the warrant have not informed it of the status of the same as required in Rule 113, Section 4 of the Rules of Court.

On April 2, 2024, a *Records Verification* was issued by the Court's Records Division, which reported that the prosecution and/or the enforcement officers *failed to comply* with the January 26, 2024 *Resolution*.

WHEREFORE, in view of the foregoing, the case is **DISMISSED** for failure to prosecute.¹

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice

¹ RULE 17 DISMISSAL OF ACTIONS. "**Section 3.** *Dismissal due to fault of plaintiff.* - If, for no justifiable cause, the plaintiff fails to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or to comply with these Rules or any order of the court, the complaint may be dismissed upon motion of the defendant or upon the court's own motion, without prejudice to the right of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court."
(Underscoring supplied)