

REPUBLIC OF THE PHILIPPINES  
**COURT OF TAX APPEALS**  
Quezon City

Second Division

**PEOPLE OF THE PHILIPPINES,**  
Plaintiff,

**CTA CRIM CASE NO. O-1063**

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

- versus -

Members:

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

**VIVID CONSTRUCTION, INC.,**  
**RAYMUND D. FUTAD, and**  
**ALEXANDER A. ANGOLUAN,**  
Accused.

Promulgated:

SEP 05 2023

x-----X  
8:40 a.m.

**RESOLUTION**

On May 29, 2023, Plaintiff filed an Information against Vivid Construction, Inc., its President, Raymund D. Futad, and its Treasurer, Alexander A. Angoluan for violation of Section 255, in relation to Sections 253(d) and 256 of the NIRC of 1997, as amended, for income tax, expanded withholding tax and withholding tax on compensation for taxable year 2015.

However, the Court found that the Referral Letter and Joint Complaint-Affidavit appended to the Information are mere photocopies.

Thus, a Resolution was issued on June 22, 2023 ordering Plaintiff to submit within five (5) days from notice, the original or certified true copies of the (1) undated Referral Letter issued by Regional Director Atty. Jethro M. Sabariaga and (2) Joint Complaint-Affidavit signed by Wenceslao Concepcion, Jr. and Amerodin D. Hamdag, Jr. on August 31, 2022. Pending compliance, the judicial determination of probable cause was held in abeyance.

On August 15, 2023, the Judicial Records Division issued a Records Verification Report stating that Plaintiff failed to comply with the Resolution dated June 22, 2023.

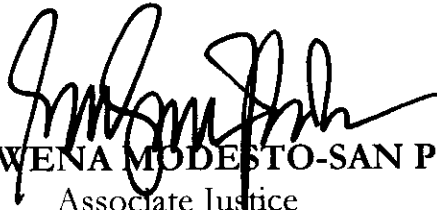
**WHEREFORE**, the instant case is **DISMISSED** without prejudice for the failure by Plaintiff to comply with the Resolution dated June 22, 2023.

**SO ORDERED.**



**MA. BELEN M. RINGPIS-LIBAN**

Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice

(On Leave)

**CORAZON G. FERRER-FLORES**

Associate Justice