

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Third Division

PEOPLE OF THE PHILIPPINES,

Plaintiff,

- versus -

CTA CRIM CASE NO. O-1026

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

Members:

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

CHARLES RENZI C. AYSON and
ANNE MARJERIE S. DOMINGO
(Green Money Tree Lending Corp., 22F
The World Trade Centre, 330 Sen Gil.
Puyat Ave. Brgy. Bel-Air, Makati City
1209),

Accused.

Promulgated:

MAR 03 2023

11:04 a.m.

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RESOLUTION

Filed before the Court is an Information against Charles Renzi C. Ayson and Anne Marjerie S. Domingo, President and Treasurer, respectively, of Green Money Tree Lending Corporation for violation of Section 255, in relation to Sections 253 and 256 of the National Internal Revenue Code (“NIRC”) of 1997, as amended, for quarterly percentage tax for the fourth quarter of 2019.

A perusal of the record shows that the following documents were attached therewith:

- 1) Photocopy of the Resolution dated January 25, 2023, signed by Assistant City Prosecutor Michael M. Valmoria;

- 2) Referral Letter dated November 24, 2022 issued by Regional Director Florante R. Aninag of Revenue Region No. 8A Makati City for the filing of the criminal complaint against all the accused; and
- 3) Joint Complaint-Affidavit of Jee D. Belo, Emmanuel J. Bautista and Feliciano A. Versoza, Jr. subscribed on December 02, 2022.

However, the Court finds that Green Money Tree Lending Corporation was not charged in the Information.

The crimes charged in the Information pertains to Sections 255, 253(d) and 256 of the NIRC of 1997, as amended, as follows:

“SEC. 255. *Failure to File Return, Supply Correct and Accurate Information, Pay Tax Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.* - Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax make a return, keep any record, or supply correct the accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten thousand pesos (P10,000) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually files a return or statement and subsequently withdraws the same return or statement after securing the official receiving seal or stamp of receipt of internal revenue office wherein the same was actually filed shall, upon conviction therefore, be punished by a fine of not less than Ten thousand pesos (P10,000) but not more than Twenty thousand pesos (P20,000) and suffer imprisonment of not less than one (1) year but not more than three (3) years.”

“SEC. 253. *General Provisions.* –

xxx

xxx

xxx

(d) In the case of associations, partnerships or corporations, the penalty shall be imposed on the partner, president, general manager, branch manager, treasurer, officer-in-charge, and the employees responsible for the violation.”

“**SEC. 256. Penal Liability of Corporations.** - Any corporation, association or general co-partnership liable for any of the acts or omissions penalized under this Code, in addition to the penalties imposed herein upon the responsible corporate officers, partners, or employees shall, upon conviction for each act or omission, be punished by a fine of not less than Fifty thousand pesos (P50,000) but not more than One hundred thousand pesos (P100,000).”

Particularly, Section 255 may be committed by any person which can mean a natural person or a juridical person. In the case at bar, the taxes that have allegedly been not paid refers to percentage taxes of Green Money Tree Lending Corporation for the fourth quarter of 2017. The corporation is the person committing the alleged crime, not Charles Renzi C. Ayson and Anne Marjerie S. Domingo. They were only impleaded as President and Treasurer, respectively, of the corporation.

Therefore, Charles Renzi C. Ayson and Anne Marjerie S. Domingo, as officers of the corporation, cannot be charged (or convicted) without first charging (or convicting) the corporation.

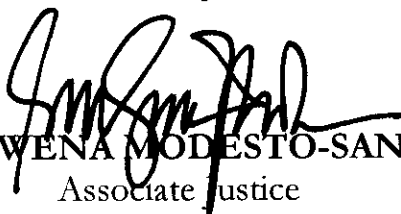
WHEREFORE, having found that the Information filed was improper, for failure by Plaintiff to include Green Money Tree Lending Corporation as accused, the case is **DISMISSED** without prejudice.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice



CORAZON G. FERRER-FLORES

Associate Justice