

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, *II.*

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

Promulgated:

Accused.

JUN 27 2024

x-----x

9:31 a.m.

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. A copy of the resolution was served on the counsels from the Department of Justice (DOJ) and the Bureau of Internal Revenue (BIR).

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

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. Accordingly, the Court ordered the filing of the report on the execution of the warrant, *within five (5) days from notice*. Copies of the resolution were served on the counsels from the DOJ and the BIR as well as the law enforcement offices of the National Bureau of Investigation (NBI), the

Philippine National Police - Criminal Investigation and Detection Group (PNP-CIDG) and the police of Sta. Rita, Batangas City.

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

On April 29, 2024, the Court issued a *Resolution*, which dismissed the case for failure to prosecute.

On May 7, 2024, the provincial officer of Criminal Investigation and Detection Group (CIDG) Batangas filed a *Compliance / Return of Warrant of Arrest*, which stated that CIDG personnel in coordination with the Barangay Chairperson of Poblacion, San Pascual, Batangas attempted to serve the warrant on the accused. However, as certified by the Barangay, the accused was not a resident of the same.

On May 21, 2024, plaintiff through the counsels from the BIR filed a *Formal Entry of Appearance with Motion for Reconsideration (of the Resolution dated April 29, 2024)*, which prayed for the reconsideration of the dismissal on the ground that the failure to comply was due to justifiable cause. Plaintiff alleged that in CTA Criminal Case No. 0-979, the prosecution through the DOJ, filed its *1st Endorsement* dated February 7, 2024 and *2nd Endorsement* dated March 6, 2024 but did *not* explain the contents of said endorsements and how they are relevant to the status of the warrants issued in this case (CTA Criminal Case No. 0-978) and did *not* attach copies of the same for the Court's reference.

The motion is *denied*.

The Court notes that the warrant was issued on February 8, 2023. More than a year has lapsed for the prosecution and enforcement officer to coordinate on execution of the warrant and, failing which, to inform the Court promptly of the status of the same as *mandated* by Rule 113, Section 4 of the Rules of Court:

"Section 4. Execution of warrant. — The head of the office to whom the warrant of arrest was delivered for execution shall cause the warrant to be executed within ten (10) days from its receipt. Within ten (10) days after the expiration of the period, the officer to whom it was assigned for execution shall make a report to the judge who issued the warrant. In case of his failure to execute the warrant, he shall state the reasons therefor. (4a)"

Surely, since February 8, 2023, sufficient time has lapsed for the prosecution and/or enforcement officers to comply with this provision.

In fact, the Court had to *remind* the prosecution and/or enforcement officers of their responsibility in a *Resolution* issued on January 26, 2024. In said *Resolution*, they were only given five (5) days to comply.

In order to give the prosecution and/or enforcement officers enough time to file the report, the Court *deferred* any action on this case beyond the deadline stated in the Resolution and issued the Resolution dismissing the case *only on April 29, 2024*. Clearly, the Court has already relaxed the rigid application of the rules in order to accommodate reasonable delays and other justifiable causes.

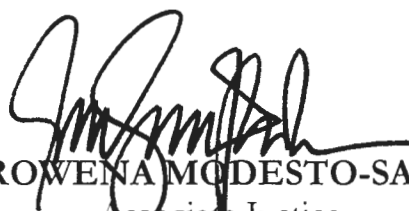
Finally, if the prosecution and/or enforcement officers were indeed able to file the report in CTA Criminal Case No. O-979, as alleged. Then the Court cannot comprehend how they were unable to do so in this case.

Clearly, the dismissal of the case is warranted and the motion has not provided the Court with any acceptable reason to reconsider the same.

WHEREFORE, in view of the foregoing, the *Motion for Reconsideration (of the Resolution dated April 29, 2024)* is **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(On Leave)
CORAZON G. FERRER-FLORES
Associate Justice