



**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

CTA CRIM. CASE NO. O-1320

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

NOTICE OF RESOLUTION

**WU QILONG a.k.a. RONALD/
a.k.a. TONY,**
Accused.

To:

**PROVINCIAL PROSECUTOR RAMONCITO BIENVENIDO T. OCAMPO, JR.
ASST. PROVINCIAL PROSECUTOR JAMES ORVEN S. ESCALONA**
Department of Justice
Office of the Provincial Prosecutor - Bulacan
Hall of Justice Building
Capitol Compound, Guinhawa
Malolos City, Bulacan

GREETINGS:

You are hereby notified by these presents that on **October 3, 2025**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **October 7, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE
PHILIPPINES,

Plaintiff,

CTA CRIM. CASE NO. O-1320

For: Unlawful possession of any
apparatus or mechanical
contrivance for the manufacture
of cigarettes penalized under
Section 265-B of R.A. No. 8424 as
amended by Section 13 of R.A.
No. 11346.

- versus -

Members:

DEL ROSARIO, PJ, Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.

WU QILONG a.k.a.
RONALD/a.k.a. TONY,
Accused.

Promulgated:

OCT 03 2025

11:10am



x ----- x

RESOLUTION

On July 1, 2025, the prosecution filed an *Information*¹ charging the accused, **Wu Qilong a.k.a. Ronald/a.k.a. Tony**, with violation of Section 265-B of the National Internal Revenue Code (NIRC) of 1997, as amended by Republic Act (RA) No. 11346, allegedly committed as follows:

That on or about November 6, 2024, in the Municipality of San Rafael, Bulacan, the above named-named accused, without lawful authority and valid explanation, did then and there willfully, unlawfully and knowingly possess the following:

Product	Quantities
Cigarette making machine 3 lines manufacturing	9 machines
Cigarette packing machines 5 lines for manufacturing	28 machines

located inside the warehouse located at Brgy. Maronquillo, San Rafael, Bulacan, a facility under the National Internal Revenue

¹ Docket, pp. 5-6.

RESOLUTION

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Code, that are all subject to excise tax, without paying the assessed excise tax in the total amount of P312,085,370.00, to the damage and prejudice of the government.

CONTRARY TO LAW.

However, the Court noted that the prosecution failed to submit, *via* electronic mail (e-mail), a Portable Document Format (PDF) copy of the *Information* filed on July 1, 2025.² Hence, in a *Minute Resolution*³ issued on August 1, 2025, the prosecution was directed to submit *via* e-mail a PDF copy of the said *Information* filed on July 1, 2025, within 24 hours from notice, pursuant to Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024 and *En Banc* Resolution No. 1-2025, which adopted A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC (*Guidelines on the Submission of Electronic Copies of Pleadings and Other Court Submissions Filed Before Lower Courts Pursuant to the Efficient Use of Paper Rule*).

On September 10, 2025, the Judicial Records Division reported that the prosecution failed to comply with the Court's directive as stated in the *Minute Resolution* dated August 1, 2025.⁴

Section 2, paragraph 2 of *En Banc* Resolution No. 8-2024 provides:

2. Manner of transmittal. - The **PDF copies must be transmitted by litigants and court users to the official e-mail addresses:**

... ..

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. **The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; otherwise, the pleading or court submission shall be deemed as not filed.** (*Emphasis and underscoring supplied*)

² *Id.* at 68, Records Verification Report dated July 7, 2025.

³ *Id.* at 69.

⁴ Records Verification Report dated September 10, 2025.

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Clearly, the **electronic transmittal** to this Court of PDF copies of pleadings, court submissions, and accompanying documents, such as annexes and exhibits, must be made within twenty-four (24) hours from the filing of paper copies; otherwise, the pleading or court submission shall be deemed not filed.

Despite the opportunity granted, the prosecution failed to electronically transmit the required PDF copy of the *Information* filed on July 1, 2025.

WHEREFORE, the *Information* filed *via* personal service on July 1, 2025, is hereby **DEEMED NOT FILED**.

SO ORDERED.

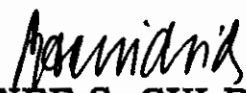
(No Part)

ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



LANEE S. CUI-DAVID
Associate Justice