

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE
PHILIPPINES,

Plaintiff,

CTA CRIM. CASE NO. O-1043

For: Violation of Section 3(g), in
relation to Sections 4 and 5 of
Republic Act No. 10845,
otherwise known as the Anti-
Agricultural Smuggling Act of
2016.

Members:

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

- versus -

LANI MADUROG DURAN and
ROMY DURAN,
(Both of Block 12 Lot 40, Phase 1B,
Bidbid St., NBBS, Navotas City)
-At-Large-

Accused.

Promulgated:

FEB 22 2024

[Signature]
11:28 a.m.

x-----x

RESOLUTION

For this Court's resolution is the plaintiff's Motion for Withdrawal of Information with Leave of Court filed on October 26, 2023.

It may be recalled that in the Resolution dated October 5, 2023, this Court granted the plaintiff's Motion for Leave to Amend Information with Motion to Admit Attached Amended Information. Accordingly, the Amended Information dated August 30, 2023 was admitted as part of the case records.

On November 9, 2023, the scheduled arraignment of the accused and the pre-trial conference of the case were both cancelled until further orders from this Court.

In the Minute Resolution dated November 8, 2023, this Court ordered the accused to comment on the plaintiff's Motion for Withdrawal of Information with Leave of Court within five (5) days from notice. Thereafter, the said incident shall be submitted for resolution.

In the Records Verification Report dated January 22, 2024 submitted by this Court's Judicial Records Division, it was stated that the accused failed to file comment on the plaintiff's Motion for Withdrawal of Information with Leave of Court.

In its Motion for Withdrawal of Information with Leave of Court, the plaintiff prays that it be granted leave to withdraw the Information filed in the present case as the same was inadvertently filed before this Court. The plaintiff states that, after appropriate review, it found that the jurisdiction over the case is properly lodged before the regular courts considering that while the dutiable value of the agricultural products amounted to ₱2,443,676.75, the duties and taxes claimed amounted only to One Hundred Sixty Three Thousand Ninety-Eight Pesos and 34/100 (₱163,098.34), an amount which was below this Court's jurisdictional threshold amount in criminal cases of One Million Pesos (₱1,000,00.00) as provided by law.

Section 7(b)(1) of Republic Act No. 1125, as amended, states:

SEC. 7. Jurisdiction. — The CTA shall exercise:

(b) Jurisdiction over cases involving criminal offenses as herein provided:

(1) Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs: *Provided, however,* That offenses or felonies mentioned in this paragraph **where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate.** x x x (*Emphasis supplied*)

Given that both of the accused have not yet been arraigned and considering the plaintiff's manifestation as stated above, the plaintiff's Motion for Withdrawal of Information with Leave of Court filed on October 26, 2023 is **GRANTED**. The Amended Information dated August 30, 2023 is deemed

WITHDRAWN and the bail bonds posted in cash for the provisional liberty of the accused Lani Madurog Duran and Romy Duran are **CANCELLED** and **RELEASED** to them.

This case is now considered **CLOSED** and **TERMINATED**.

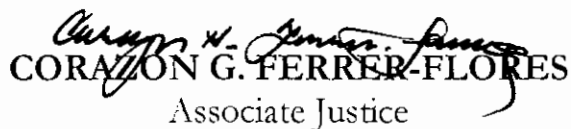
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice