

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

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

CTA CRIM. CASE NO. O-1040

For: Violation of Section 1401, in
relation to Section 117, of the
Customs Modernization and
Tariff Act (Unlawful
Importation)

**ZJDP TRADING and its Owner
ZARA JANE DIZON
PANGANIBAN,**
(Block 3 Lot 6 Apartment D,
Dimaguila Street, Gatchalian
Subdivision, Manuyo Dos,
Las Piñas City 1740),
(At Large),

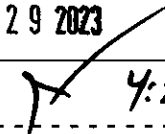
Members:

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

Promulgated:

Accused.

AUG 29 2023

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RESOLUTION

On April 13, 2023, the prosecution filed the Information dated February 14, 2020, attaching therewith supporting documents, against herein accused ZJDP Trading and its owner ZARA JANE DIZON PANGANIBAN, for violation of Section 1401 in relation to Section 117 of the Customs Modernization and Tariff Act (CMTA).

In the Resolution dated May 25, 2023, the Court noted that, while the first page of the Referral For Preliminary Investigation, dated August 3, 2018, of the Commissioner of Customs (COC) had an original stamped receipt of the Docket Section of the Department of Justice (DOJ), its second page, where the signature of the COC appeared, was a mere photocopy. The Court also observed that the Bill of Lading No. **GOSUQUIN 3770458** stated in the Information did not resemble the Bill of Lading No. **GOSUQUIN 3770458** indicated in the first page of DOJ Resolution dated February 14, 2020 and in the Complaint-Affidavit and its Annexes "B3", "E", "F4", "F5", "I", "L", "M2", "N4", and "N5". Consequently, the prosecution was given five (5) days from receipt of the resolution to submit the original or certified

true copy of the COC's Referral for Preliminary Investigation, dated August 3, 2018, and to clarify and correct the discrepancy between the Information and its supporting documents with respect to Bill of Lading No. GOSUQUIN 3770458.¹

The prosecution received the Court's Resolution, dated May 25, 2023, on June 2, 2023 through personal service;² however, the prosecution has not yet complied with the said directive as per Records Verification dated August 2, 2023.³

Considering the foregoing and after a careful evaluation of the case records, the Court finds the Information and its supporting documents insufficient to establish a probable cause.

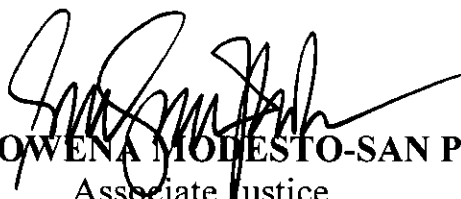
WHEREFORE, CTA Crim. Case No. O-1040 is **DISMISSED** without prejudice.

SO ORDERED.

(On leave)

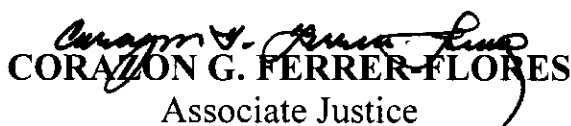
MA. BELEN M. RINGPIS-LIBAN

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

¹ Docket, pp. 88 to 91.

² Notice of Resolution dated May 26, 2023, Docket, p. 87.

³ Docket, p. 93.