

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

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-1032

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

- versus -

Members:

**MICRONSMEGA
CORPORATION and MYRALIZA
J. CABIGAO,**

Unit 1 & 2 Kalayaan Bldg., Tabe,
Guiginto, Bulacan, (At-Large),

Accused.

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

Promulgated:

AUG 23 2023

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RESOLUTION

On April 13, 2013, the prosecution filed an Information, attaching therewith supporting documents, against herein accused MICRONSMEGA CORPORATION and MYRALIZA J. CABIGAO, for violation of Section 255 in relation to Sections 253 and 256 of the National Internal Revenue Code (NIRC) of 1997, as amended.

The Court noted, however, that the *Referral Letter* dated November 23, 2011 signed by Bureau of Internal Revenue (BIR) Regional Director Tomas C. Rosales, CEO VI, and the *Affidavits* of Atty. Napoleon P. Campos, Jr. and Corazon L. Cruz both dated November 23, 2011, including the attached annexes, are mere phototopies, and, thus, directed the prosecution to submit the original or certified true copies thereof. Likewise, the prosecution was ordered to submit the duly accomplished *Investigation Data Form* indicating the National Prosecution Service (NPS) docket reference number conforming with the other supporting documents.¹

¹ Resolution dated May 4, 2023, Docket, pp. 24 to 26.

Records show that the prosecution received the Court's Resolution dated May 4, 2023 on May 25, 2023; however, as per *Records Verification Report* dated June 22, 2023, the prosecution has not yet complied with the said directive despite the lapse of the period for filing its compliance.

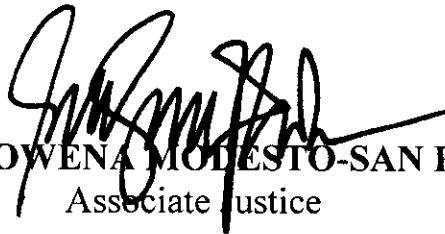
Considering the foregoing and after a careful evaluation of the case records, the Court finds the supporting documents on record insufficient to establish a probable cause.

WHEREFORE, the instant Information is **DISMISSED** without prejudice.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MOLESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice