

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA CRIM. CASE NO. O-198
(I.S. No. XVI-INV-09A-00056)
*For: Violation of Sec. 3602 of the
Tariff and Customs Code of the
Philippines in relation to Article 172
of the Revised Penal Code.*

-versus-

Members:
*BAUTISTA, Chairperson
PALANCA-ENRIQUEZ, and
COTANGCO-MANALASTAS, II.*

LEILANI QUIJANO PARUNGAO
and BELINDA S.G. ALFONSO,
Both of 324 Escolta St., Brgy. 291,
District II, Sta. Cruz, Manila,
(ALL AT LARGE)

Promulgated:

Accused.

JUN 28 2011

PBFumando 4:02 p.m.

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RESOLUTION

The accused, Leilani Quijano Parungao and Belinda S.G. Alfonso, are
charged in an Information which reads as follows:

The undersigned State Prosecutor, Department of Justice,
hereby accuses Leilani Quijano Parungao and Belinda S.G. Alfonso
for violation of Section 3602 of the Tariff and Customs Code of the
Philippines in relation to Article 172 of the Revised Penal Code,
committed as follows:

"That on or about October 28, 2008, in the City of
Manila, Philippines, the said accused, conspiring and
confederating together and helping one another with
evident intent to defraud the Government of the
Republic of the Philippines of the legitimate taxes and
duties accruing to it from living plants imported into this
country, did then and there willfully and unlawfully, by
means of fraudulent practice, that is, by presenting a
falsified Bill of Ladings (P3MSC021T) and

Invoice/Packing List (GOQ54631) covering a 40-footer container (FCIU8278195) containing 984 pieces of plant products instead of what was declared as porcelain and claypots consigned to Lepar Trading International, make an entry of said articles in the manner above set forth, they know full well that the said goods have not been properly declared and the duties and penalties thereon have not been paid, valued at One Million Nine Hundred Eighty Four Thousand Three Hundred Nine Pesos (P1,984,309.00), to the damage and prejudice of the government.

On April 18, 2011,¹ this Court promulgated a Resolution ordering Assistant State Prosecutor Gemma B. Madrid and Senior Deputy State Prosecutor Pedrito L. Rances to submit clear and legible copies as required in the Resolution dated March 17, 2011, within five (5) days from receipt of the Resolution.

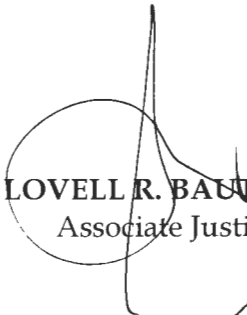
On May 25, 2011, this Court again issued a Resolution ordering Assistant State Prosecutor Gemma B. Madrid and Senior Deputy State Prosecutor Pedrito L. Rances to comply with the Resolution of the Court dated April 18, 2011, within five (5) days from receipt hereof. Otherwise, the case shall be dismissed for failure to comply with a lawful order of the Court.

Records show that despite notice and receipt of the Resolution dated May 30, 2011, Assistant State Prosecutor Gemma B. Madrid and Senior Deputy State Prosecutor Pedrito L. Rances failed to comply with the said Resolution.

WHEREFORE, for failure to comply with a lawful order of the Court, the case-in-caption is hereby **DISMISSED**.

SO ORDERED.

¹ *Rollo*, pp. 101 to 102.



LOVELL R. BAUTISTA
Associate Justice



OLGA PALANCA-ENRIQUEZ
Associate Justice



AMELIA R. COTANGCO-MANALASTAS
Associate Justice