REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-*versus*-

DENNIS M. LAYUG
VICTORIA LUZ ASUNCION
Chairman/President and Treasurer, respectively, of East West Educational Specialists Co., Inc., Underwood Building, 2141 CM Recto, Sampaloc, Manila,
Accused.

CTA Crim. Case No. O-921
(NPS Docket No. XV-07-INV.211-03674)

Violation of Section 255 in relation to Sections 253(d) and 256, Tax Code of 1997, as amended by Republic Act 8424

Members:

DEL ROSARIO, *P.J., Chairperson,*
MANAHAN, *and*
REYES-FAJARDO, *JJ.*

Promulgated:
AUG 18 2022 2:15pm

x- x

RESOLUTION

On June 28, 2022, the Court ordered the plaintiff to submit the following, within ten (10) days from notice:

(1) BIR Certificate of Registration or other documents showing accused's registered addresses;

(2) BIR Form No. 1905 (Taxpayer's Application for Registration Information Update/Correction/ Cancellation), if any, on its registered address/es;

(3) General Information Sheets for years 2016, 2017 and 2019; and

(4) Proof of actual receipt, if any, of the PAN and FAN by the accused.

On July 28, 2022, Records Verification state that counsel for the plaintiff failed to submit the foregoing.

In view of the plaintiff's failure to submit the foregoing documents, the Court finds that there are insufficient facts to establish probable cause for the issuance of a warrant of arrest for the offense charged.

First, there is no showing that the herein accused are the responsible officers for the alleged offense. The accused Dennis M. Layug and Luz Asuncion were shown to be the chairman/president and treasurer, respectively, only in the 2010 General Information Sheet. While Luz Asuncion received the Letter of Authority,[1] First Notice Checklist of Requirements,[2] and Second And Final Notice,[3] there is no indication therein that she was the treasurer at the time of said notices in the year 2017, or at the time of the commission of the offense which is alleged in the Information to have occurred "on or about November 19, 2019"[4]. Likewise, there is no showing that accused Dennis M. Layug was the chairman/president during the relevant years.

Second, the supporting documents to the Information show that the preliminary assessment notice (PAN) and formal letter of demand and final assessment notice (FLD/FAN) were sent through registered mail, because "the taxpayer was no longer in their registered and known address."[5] There was also a statement that the FLD/FAN were also sent by registered mail to the taxpayer's branches in Ilo-Ilo and Davao City.[6] However, there is no document showing the taxpayer's alleged registered business address and branches, thus, the Court cannot determine if the PAN and FLD/FAN were sent to the taxpayer's valid address/es.

Finally, there is no showing that accused received the PAN and FLD/FAN.

Based on the foregoing, the Court finds no probable cause for the issuance of warrants of arrest for the accused. In addition thereto, for failure to comply with the order of the Court requiring the submission of additional supporting documents, the subject Information is dismissed.

---

[1] Docket, Annex "I", p. 41.
[2] Docket, Annex "J", p. 42.
[3] Docket, Annex "K", p.43.
[4] Docket, p. 5.
[5] Docket, Annexes "O" and "R", pp. 56 and 59, respectively.
[6] Docket, Annex "R", p. 59.

WHEREFORE, in view of the foregoing, the Court finds no probable cause for the issuance of the warrants of arrest.

The Information docketed as CTA Crim. Case No. O-921 is **DISMISSED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice