



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CRIM. CASE NO. O-1199

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

VIBAL GROUP, INC.,
KRISTINE E. MANDIGMA and
MARICEL T. VILLAS,
G. Araneta corner Ma. Clara Street,
Talayan, Quezon City,

Accused.

NOTICE OF RESOLUTION

To:

PROSECUTOR GENERAL RICHARD ANTHONY D. FADULLON
PROSECUTION ATTORNEY ROXANNE F. CU
Department of Justice
Padre Faura Street, Ermita
1000 Manila

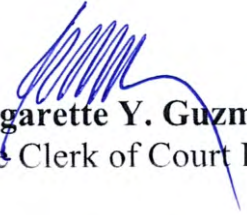
ATTY. YVETTE MARIE Y. NAÑADIEGO
ATTY. NERI DANESSA B. LABAYOG
Bureau of Internal Revenue - Revenue Region No. 7A
Room 516, Roof Deck, Fisher Mall
Quezon Avenue corner Fernando Poe, Jr., Avenue, Quezon City

DUMLAO LAW OFFICES
(Counsel for Vibal Group, Inc. and Kristine E. Mandigma)
Unit 2006, 20th Floor, Park Triangle Corporate Plaza
North Tower, 32nd Street corner 11th Avenue
Bonifacio Global City, Taguig City

GREETINGS:

You are hereby notified by these presents that on **December 17, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 18, 2024.**


Atty. Margarette Y. Guzman
Executive Clerk of Court III

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

FIRST DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

-versus-

**VIBAL GROUP, INC.,
KRISTINE E.
MANDIGMA, and
MARICEL T. VILLAS,**
G. Araneta corner Ma.
Clara Street, Talayan,
Quezon City (AT LARGE),
Accused.

CTA CRIM. CASE NO. O-1199

(NPS Docket No. XVI-INV-23B-00063)

For: Violation of Sec. 255, in relation to
Secs. 253(d) and 256 of the NIRC of
1997, as amended

Members:

**DEL ROSARIO, P.J., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

Promulgated:

DEC 17 2024 1:10 PM

X- - - - - X

RESOLUTION

For the Court's action are the following:

1. Accused's *Motion to Quash Information* filed by registered mail on September 20, 2024, and *via* electronic mail on September 21, 2024, with plaintiff's *Opposition (to Accused's Motion to Quash Information dated September 19, 2024)* filed by personal filing and *via* electronic mail on November 21, 2024; and
2. *Entry of Appearance* of deputized prosecutors for the plaintiff, Attys. Yvette Marie Y. Nañadiego, and Neri Danessa B. Labayog, filed by personal filing on November 11, 2024, and *via* electronic mail on November 12, 2024.

To recall, in its Resolution dated September 30, 2024, the Court directed plaintiff to address discrepancies in the taxable period involved in this case and to file an Amended Information within five (5) days from notice.

RESOLUTION

CTA Crim. Case No. O-1199

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However, notwithstanding plaintiff's receipt of the September 30, 2024 Resolution on October 3, 2024,¹ it failed to comply with the aforesaid directives of the Court, as revealed by the records verification conducted on October 30, 2024.

Under Section 3, Rule 17 of the Revised Rules of Court, the Court may dismiss a case for plaintiff's failure to comply with any court order.² Further, Section 5, Rule 135 grants the Court the authority to "control its processes and orders" and "compel obedience to its judgments, orders, and processes."³

Applying Section 3, Rule 17 by analogy, together with Section 5, Rule 135, plaintiff's non-compliance with the September 30, 2024 Resolution—such as the failure to submit the required Amended Information—constitutes a clear disregard of the Court's directive and warrants the dismissal of this action.

WHEREFORE, premises considered, plaintiff's deputized prosecutors' *Entry of Appearance* is **NOTED**. Further, plaintiff's Information filed on July 29, 2024 is **DISMISSED** for failure to comply with the directives of the Court.

Accordingly, accused's *Motion to Quash Information* is rendered **MOOT**.

¹ Notice of Resolution, Docket, p. 105.

² SEC. 3. *Dismissal due to fault of plaintiff.* - If, for no justifiable reason, the plaintiff fails to appear on the date of the presentation of his or her evidenced in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or to comply with these Rules or any order of the court, the complaint may be dismissed upon motion of the defendant or upon the court's own motion, without prejudice of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court. (*Emphasis supplied*)

³ SEC. 5. Inherent powers of court. — Every court shall have power:

- (a) To preserve and enforce order in its immediate presence;
- (b) To enforce order in proceedings before it, or before a person or persons empowered to conduct a judicial investigation under its authority;
- (c) To compel obedience to its judgments, orders and processes, and to the lawful orders of a judge out of court, in a case pending therein;
- (d) To control, in furtherance of justice, the conduct of its ministerial officers, and of all other persons in any manner connected with a case before it, in every manner appertaining thereto;
- (e) To compel the attendance of persons to testify in a case pending therein;
- (f) To administer or cause to be administered oaths in a case pending therein, and in all other cases where it may be necessary in the exercise of its powers;
- (g) To amend and control its process and orders so as to make them conformable to law and justice;
- (h) To authorize a copy of a lost or destroyed pleading or other paper to be filed and used instead of the original, and to restore, and supply deficiencies in its records and proceedings.

RESOLUTION

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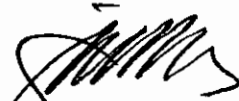
X-----X

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



LANEE S. CUI-DAVID

Associate Justice