

SECOND DIVISION

-versus-

Accused.

For: Violation of Section 255 of the
National Internal Revenue Code of
1997, as amended

CASTAÑEDA, JR., Chairperson
CASANOVA, and
COTANGCO-MANALASTAS, JJ.

Promulgated:

JUL 07 2016

4:05 p.m.

$$X \text{-----} X$$

On June 15, 2016, an Information¹ was filed before this Court by Assistant State Prosecutor Carla T. Cabel against herein accused, Alexander R. Garcia, Owner/Operator of Sacred Heart Dental Center, for willful failure to supply correct and accurate information in his Income Tax Return for taxable year 2012, in violation of Section 255 of the National Internal Revenue Code of 1997, as amended, committed as follows:

“That on or about April 16, 2013 and thereafter, in Caloocan City, and within the jurisdiction of this Honorable Court, the above-named accused, the owner/operator of Sacred Heart Dental Center, required by law to file income tax returns and to pay the corresponding tax, did then and there willfully, unlawfully and feloniously fail to

¹ Docket, pp. 6-7.

supply correct and accurate information in his income tax returns for the taxable year 2012, by then and there not declaring therein his other sources of income amounting to **TEN MILLION SIX HUNDRED FORTY EIGHT THOUSAND FIVE HUNDRED SIXTY FOUR PESOS (P10,648,564.00)**, thereby resulting in deficiency in the amount of **THREE MILLION SEVENTY SIX THOUSAND ONE HUNDRED NINETY PESOS AND 76/100 (P3,076,190.76)** tax deficiency, exclusive of surcharges and interests to the damage and prejudice of the government.'

CONTRARY TO LAW."

However, after personally examining and evaluating the abovementioned Information and the documents attached² thereto, the Court observed that the Department of Justice (DOJ) Resolution attached to the records of this case does not coincide with the Information filed in this Court as the said Resolution pertains to the filing of criminal informations against different persons, namely: Janil M. Calabines, Danilo G. Salice, and Douglas D. Cochese, and not against the accused herein.

There being no Resolution filed in this Court by the Department of Justice recommending the filing of criminal case against accused Alexander R. Garcia, this Court has no choice but to dismiss the instant case.

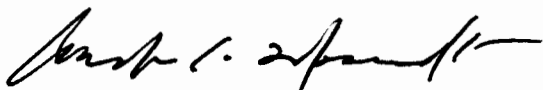
WHEREFORE, premises considered, the instant criminal case is hereby **DISMISSED** without prejudice.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

² Department of Justice's (DOJ) Resolution dated May 17, 2016; DOJ's Hearing Form/Minutes dated June 26, 2015, April 24, 2015 and April 17, 2015, respectively; Accused's Rejoinder-Affidavit filed on June 26, 2015; Complainants' Joint Reply-Affidavit filed on April 24, 2015; Accused's Counter-Affidavit filed on April 17, 2015 with attached Annexes; DOJ Investigation Data Form for NPS Docket No. 14H-00262; Referral Letter by the Commissioner of Internal Revenue to the Secretary of Justice dated August 28, 2014; and Joint Complaint-Affidavit dated August 28, 2014 with attached Annexes.

(On Leave)
CAESAR A. CASANOVA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice