

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

**SECOND DIVISION**

**PEOPLE OF THE PHILIPPINES,    CTA CRIM. CASE NO. O-1038**

Plaintiff, For: Violation of Section 1401 of  
Republic Act No. 10863,  
otherwise known as the  
Customs Modernization and  
Tariff Act

- versus -

**ALMODZRI BASSAL  
MOHAMMAD, Proprietor of  
EXPORT AND IMPORT  
TRADING**

Door 11, Galicana Arcade, A.  
Bonifacio Street, Davao City 8000 or  
Block 15, Lot 15 Fortune Executive  
Homes, Lanang, Davao City 8000,  
(At-Large),

Members:

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

Promulgated:

AUG 23 2023

Accused. \_\_\_\_\_

x ----- x

**RESOLUTION**

On April 13, 2023, the prosecution filed an Information, attaching therewith supporting documents, against herein accused Almodzri Bassal Mohammad for violation of Section 1401 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA).

The Court noted, however, that all the annexes<sup>1</sup> attached to the *Complaint-Affidavit* of Bureau of Customs Officer Jover U. Umpar are mere photocopies and, thus, directed the prosecution to submit the original or certified true copies thereof. The prosecution was likewise ordered to rectify the discrepancy in the business name used in the title of the Information as against the one used in the body of the Information and the Department of Justice Resolution.<sup>2</sup>

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<sup>1</sup> Annexes A to J.

<sup>2</sup> Resolution dated May 9, 2023, Docket, pp. 47 to 49.

Records show that the prosecution received the Court's Resolution dated May 9, 2023 on May 23, 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.

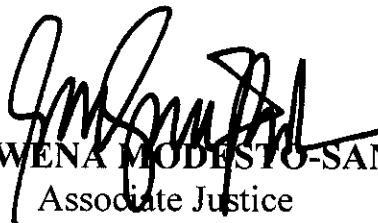
**WHEREFORE**, the instant Information is **DISMISSED** without prejudice.

**SO ORDERED.**



**MA. BELEN M. RINGPIS-LIBAN**

Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice



**CORAZON G. FERRER-FLORES**

Associate Justice