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

## SECOND DIVISION

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| **PEOPLE OF THE PHILIPPINES,** Plaintiff, | **CTA CRIM. CASE NO. O-747** For: Violation of Section 255 of the NIRC of 1997, as amended |
| - versus - | Members: |
| **IRENEO B. PANGANIBAN and BRAND BENEFITS ADVERTISING INC.,** 12 Unit 1JK, Future Point Plaza, Mother Ignacia Street, South Triangle, Quezon City -At Large- Accused. | **CASTAÑEDA, JR.,** *Chairperson,* **MINDARO-GRULLA,** *and* **BACORRO-VILLENA,** *JJ.* Promulgated: OCT 24 2019 2:45 p.m. |

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**RESOLUTION**

On June 20, 2019, the prosecution filed an Information before this Court charging the accused of the crime of "Willful Failure to Pay Taxes on Value-Added Tax" for taxable year 2011 under Section 255 of the National Internal Revenue Code (NIRC) of 1997, as amended.

Noting that the filing of the instant case lacks the approval of the Commissioner of Internal Revenue (CIR) under Section 2, Rule 9 of the 2005 Revised Rules of the Court of Tax Appeals, the Court directed the prosecution to submit within five (5) days from notice the originals or certified true copies of the Referral/Approval Letter of the CIR, the Complaint filed by the Bureau of Internal Revenue (BIR), the Investigation Data Form, and other additional evidence, if there is any, pursuant to the Resolution promulgated on July 15, 2019.

However, as per Records Verification dated August 14, 2019, the prosecution failed to comply with the aforementioned Resolution.

Thereafter, on August 23, 2019, the prosecution filed a Motion to Admit Attached First Amended Information with Compliance, claiming, among others, that it was still coordinating with the BIR in obtaining the documents required in the Resolution dated July 15, 2019. Thus, it moved for an additional period of fifteen (15) days to submit the same and prayed for the admission of the attached Amended Information with Compliance.

In the Resolution dated September 11, 2019, the Court partially granted the prosecution's Motion to Admit Attached First Amended Information with Compliance; admitted the prosecution's First Amended Information dated July 25, 2019; granted the prosecution a period of five (5) from notice to submit the required documents in the Resolution dated July 15, 2019; and held in abeyance the determination of probable cause for the issuance of Warrant of Arrest against the accused.

However, in view of the prosecution's failure to comply with the Resolution dated September 11, 2019, as per Records Verification dated October 1, 2019, the instant case is hereby **DISMISSED**, without prejudice.

**SO ORDERED.**

J. C. Castañeda, Jr.
**JUANITO C. CASTAÑEDA, JR.**
Associate Justice

Cielito N. Mindaro-Grulla
**CIELITO N. MINDARO-GRULLA**
Associate Justice

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice