

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

FIRST DIVISION

CTA CRIM CASE NO. O-1364

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

**ASTRO AIR INTERNATIONAL
INC.,**
(2F Kings Court, 2129 Chino Roces
Ave., Pio del Pilar, Makati City),

NOTICE OF RESOLUTION

**ARTURO M. ALEJANDRINO,
SANG KUK KIM and
PATRICK ALAN L. DEE**
(87 Kennedy St., North Greenhills
Village, San Juan, Metro Manila),

Accused.

To:

**CITY PROSECUTOR DINDO G. VENTURANZA
SR. ASST. CITY PROSECUTOR MELVIN A. MATTI
ASST. CITY PROSECUTOR JONATHAN O. BAJETA**
Department of Justice
Office of the City Prosecutor of Makati
16th Floor, Makati City Hall (New Building)
J. P. Rizal Street, Brgy. Poblacion
Makati City

GREETINGS:

You are hereby notified by these presents that on **January 12, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **January 12, 2026.**

Atty. Maria Johanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
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FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

ASTRO AIR INTERNATIONAL,
INC.

(2F Kings Court, 2129 Chino Roces
Ave., Pio del Pilar, Makati City),

ARTURO M. ALEJANDRINO,
SANG KUK KIM, and
PATRICK ALAN L. DEE

(87 Kennedy St., North Greenhills
Village, San Juan, Metro Manila),

Accused.

CTA Crim. Case No. **O-1364**

For: Violation of Section 255,
in relation to Sections 253(d),
and 256, of the National
Internal Revenue Code of
1997.

Members:

BACORRO-VILLENA, *Acting Chairperson*,
and
CUI-DAVID, JJ.

Promulgated:

JAN 12 2026; 10:20 AM

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RESOLUTION

On 10 September 2025, the prosecution filed an Information dated 05 August 2025¹ charging the accused, Astro Air International Inc., Arturo M. Alejandrino, Sang Kuk Kim, and Patrick Alan L. Dee, with a violation of Section 255 of the National Internal Revenue Code (**NIRC**) of 1997, as amended, allegedly committed as follows:

...

That on or before May 15, 2024, and subsequently thereafter, in Makati City, Philippines, and within the jurisdiction of this Honorable Court, accused ARTURO M. ALEJANDRINO, SANG KUK KIM, and PATRICK ALAN L. DEE, being the President, Chairman, and Treasurer, respectively, of ASTRO AIR INTERNATIONAL, INC., a domestic corporation organized and existing under the laws of the Philippines and is therefore required by law to withhold, remit, and pay internal revenue taxes, di[d] then and there willfully and unlawfully fail, refuse and neglect to remit and pay the following taxes they have withheld, declared, and self-assessed *via* eFPS, to wit:

¹ Division Docket, pp. 5-7.

RESOLUTION

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Form Type	Tax Type	Return Period	Date Filed	Amount Payable
1601EQ	WE	03/31/2019	05/05/2022	1,170,419.49
1601EQ	WE	06/30/2019	05/05/2022	1,119,909.82
1601EQ	WE	12/31/2019	05/05/2022	1,015,998.49
1601C	WC	06/30/2022	07/26/2022	653,193.53
1601EQ	WE	09/30/2019	05/05/2022	519,838.74
1601C	WC	01/31/2022	02/12/2022	510,785.20
1601C	WC	02/28/2022	03/10/2022	503,002.67
1601C	WC	04/30/2022	05/12/2022	447,590.40
1601C	WC	12/31/2021	01/28/2022	378,467.07
1601C	WC	05/31/2022	06/28/2022	330,649.46
1601C	WC	07/31/2022	08/10/2022	189,316.62
1601EQ	WE	12/31/2021	01/26/2022	99,750.52
1601EQ	WE	06/30/2022	07/26/2022	75,518.31
0619E	WE	01/31/2022	02/11/2022	37,388.14
0619E	WE	02/28/2022	03/10/2022	32,552.58
0619E	WE	08/31/2022	09/03/2022	28,941.13
1601EQ	WE	03/31/2022	04/12/2022	24,280.27
0619E	WE	05/31/2022	06/28/2022	21,673.72
0619E	WE	04/30/2022	05/12/2022	15,654.00
0619E	WE	07/31/2022	08/10/2022	6,968.89

or in the total aggregate unremitted amount of Php7,181,899.05 exclusive of interest and other increments, this despite repeated formal demands made upon them to do so, to the damage and prejudice of the Government of the Republic of the Philippines.

CONTRARY TO LAW.

...

However, the Court noted that the prosecution failed to transmit, via electronic mail (e-mail), a Portable Document Format (PDF) copy of the Information filed on 10 September 2025.² Accordingly, in a Minute Resolution dated 14 October 2025³, the Court directed the prosecution to submit via e-mail a PDF copy of the aforesaid Information within 24 hours from notice, pursuant to Section 2, paragraph 2⁴ of *En Banc* Resolution No. 8-2024⁵, adopting A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC⁶ (**eFiling Guidelines**).

² See Records Verification dated 15 September 2025, id., p. 94.

³ Id., p. 95.

⁴ **2. Manner of transmittal.** - The PDF copies must be transmitted by litigants and court users to the official e-mail addresses:

...

When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; *otherwise, the pleading or court submission shall be deemed as not filed.*

⁵ Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

⁶ RE: GUIDELINES ON SUBMISSION OF ELECTRONIC COPIES OF PLEADINGS AND OTHER COURT SUBMISSIONS BEING FILED BEFORE THE LOWER COURTS PURSUANT TO THE EFFICIENT USE OF PAPER RULE/MOVING TOWARDS DIGITAL COURTS: COMPONENT ONE: TRANSITION TO ELECTRONIC FILING AND SERVICE OF PLEADINGS, MOTIONS AND OTHER DOCUMENTS AS WELL AS DIGITAL SERVICE OF ALL ORDERS IN CIVIL CASES.

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In addition to this Court's adoption of the eFiling Guidelines through *En Banc* Resolution No. 8-2024, the Supreme Court's Resolution dated 26 November 2024 on Rule 13-A of the Rules of Court (**ROC**), as amended, or the "Interim Rule on the Electronic Filing and Service of Pleadings, Judgments, and Other Papers in Civil Cases" (**Interim Rule**), which took effect on 01 December 2024, provides that no court shall act upon an initiatory pleading unless it is accompanied by an electronic transmittal. If such electronic transmittal is not completed within the prescribed 24-hour period, the initiatory pleading shall be deemed not filed, to wit:

...
SECTION 3. *Manner of filing of complaints and other initiatory pleadings.* – **The filing of complaints and other initiatory pleadings shall be done by:**

- a. **Submitting personally the original paper, plainly indicated as such, to the court;**
- b. Sending the paper by registered mail; or,
- c. Sending the paper by accredited courier.

...
After the complaint or initiatory pleading has been filed through any of the three modes provided in the first paragraph of this Section, the filing party shall subsequently email the complaint or initiatory pleading in digital file format to the court. Digital copies of the additional accompanying documents of the complaint or initiatory pleading, such as annexes, appendices, or exhibits, shall likewise be emailed. **The electronic transmittal of the complaint or initiatory pleading and the accompanying documents must be made within 24 hours from the completeness of the primary mode of the complaint or initiatory pleading's filing.**

The term "digital file format," when used to refer to pleadings, papers, and other documents, shall mean the portable document format.

No court shall act upon any complaint or initiatory pleading unless the latter's filing is accompanied by the electronic transmittal required in the third paragraph of this Section. If the electronic transmittal is not completed before the period, the complaint or initiatory pleading shall be deemed not filed, regardless of the completeness of the primary mode of its filing.⁷

...

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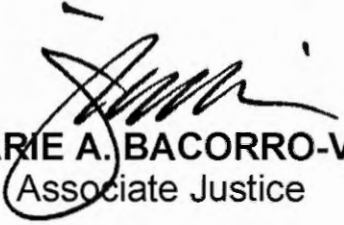
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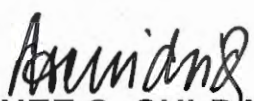
On 03 November 2025, the Judicial Records Division reported that the prosecution failed to comply with the Court's directive as stated in the Minute Resolution dated 14 October 2025.⁸

As can clearly be gleaned from the foregoing discussions, the electronic transmittal to this Court of PDF copies of pleadings, court submissions, and accompanying documents, such as annexes and exhibits, must be made within twenty-four (24) hours from the filing of paper copies; otherwise, the pleading or court submission shall be deemed not filed. Despite the opportunity granted, the prosecution still failed to electronically transmit the required PDF copy of the Information filed on 10 September 2025.

Accordingly, for petitioner's failure to comply with the electronic transmittal requirement within the prescribed 24-hour period, as mandated under *En Banc* Resolution No. 8-2024 in relation to the Interim Rule, the instant Information filed *via* personal service on 10 September 2025, is hereby **DEEMED NOT FILED**.

SO ORDERED.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice