

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

PEOPLE OF THE
PHILIPPINES,

Plaintiff,

- versus -

CTA Crim. Case No. O-901

For: Violation of Section 254 in
relation to Sections 253(d) and 256
of the National Internal Revenue
Code of 1997, as amended
(Attempt to Evade or Defeat Tax)

Members:

CASTAÑEDA, JR., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.

**FJORD INTERNATIONAL
CORPORATION** and its
responsible officers,
NICHOLSON C. SANTOS
and **JOSEPHINE CHEN**,

Accused.

Promulgated:

FEB 09 2022

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RESOLUTION

In this Court's 19 October 2021 Resolution, it ordered Prosecution Attorney Joseniño M. Garcia (**Prosecution Attorney Garcia**) of the Department of Justice (**DOJ**) to submit the original or certified true copy of the subpoena issued to accused Nicholson C. Santos and Josephine Chen. On 06 December 2021, Prosecution Attorney Garcia filed his Compliance and the same is accordingly **NOTED**.

However, upon evaluation of the prosecutor's resolution and the supporting evidence for the crime charged, the Court found that the annexes attached to the Joint Complaint-Affidavit executed by Revenue Officers Rachelle O. Villanueva and Rene Dr. Catindig refer to a different entity, *i.e.*, Antonio Maceda Integrated School, and thus, cannot be considered as basis for the determination of probable cause for the issuance of a warrant of arrest against the responsible officers of accused Fjord International Corporation.

RESOLUTION

CTA. CRIM. CASE NO. **0-901**

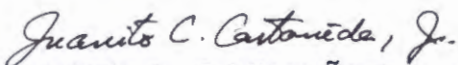
People v. Fjord International Corporation and its responsible officers,
Nicholson C. Santos and Josephine Chen

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WHEREFORE, the instant Information is **DISMISSED**, without prejudice to the re-filing of the same with complete and correct supporting documents (on which the determination of probable cause will be based).

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice