

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

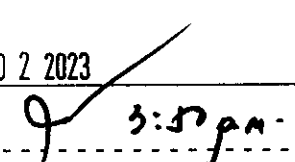
SECOND DIVISION

PEOPLE OF THE PHILIPPINES, **CTA CRIM. CASE NO. O-1055**
Plaintiff, For: Violation of Section 255 in
relation to Sections 253 (d)
and 256 of the NIRC of 1997,
as amended

- versus -

Members:

SHELMARK BUILDERS PHILS., INC. and SANTIAGO C. BARANGAN No. 51 Pisces St., Carmel 5 Subdivision, Tandang Sora, Quezon City, (At-Large),	RINGPIS-LIBAN, Chairperson, MODESTO-SAN PEDRO, and FERRER-FLORES, JJ. Promulgated:
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Accused. OCT 02 2023


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RESOLUTION

To recall, on May 26, 2023, the Court directed the prosecution to submit the original or certified true copy of the *Referral Letter from the Commissioner of Internal Revenue, Department of Justice (DOJ) Investigation Data Form*, and the *Joint Complaint-Affidavit*.¹

Meanwhile, in the *Resolution* dated June 1, 2023, this case was transferred to the CTA Second Division pursuant to the Administrative Circular No. 01-2023 (Reorganizing the Divisions of the Court) dated May 23, 2023.²

Records show that the prosecution received the Court's *Resolution* dated May 26, 2023 on June 7, 2023; however, the prosecution has not yet

¹ *Resolution* dated May 26, 2023, Docket, pp. 90 to 92.

² *Resolution* dated June 1, 2023, Docket, p. 93.

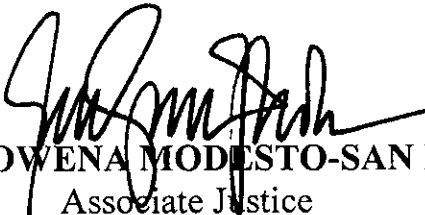
complied with the said directive despite the lapse of the period for filing its compliance.³

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

³ Records Verification dated August 16, 2023, Docket.