

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

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-1051
Plaintiff,

- versus -

For: Violation of Section 255, in
relation to Sections 253(d) and
256, of the NIRC of 1997, as
amended.

Members:

**ENERGITECH INDUSTRIAL
CORPORATION/RONALD
PEREZ,**
(Suite 213 Chateau Verde Condo Gate
2 Valle Verde E. Rodriguez Avenue,
Ugong, Pasig City),
- At-Large-

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

Promulgated:

Accused.

SEP 25 2023

x ----- x

RESOLUTION

On April 20, 2023, the prosecution filed the Information, dated November 6, 2019, attaching therewith the supporting documents against herein accused, Energitech Industrial Corporation/Ronald Perez, for violation of Section 255 in relation to Sections 253(d) and 256 of the National Internal Revenue Code (NIRC) of 1997, as amended.

In the Resolution dated May 26, 2023, the Court noted that all of the supporting documents were mere photocopies except for the Resolution, dated November 6, 2019, issued by the Department of Justice (DOJ) on NPS Docket No. XVI-INV-18L-01030. The Court, likewise, noted that there are some deficiencies in the entry of appearance of the prosecution's counsels. Consequently, the prosecution was given five (5) days from receipt of the resolution to submit the original or certified true copy of the Investigation Data Form with its supporting documents, referral letter of the Commissioner of Internal Revenue to the DOJ Secretary, Joint Complaint-

Affidavit of Atty. Dayne B. Medina, Susan G. Abesamis, Mosstheollou R. Santos, and Charmaine D. Tomas, with its attached annexes, and to comply with the deficiencies in the entry of appearance of its counsels.¹

The prosecution received the Court's Resolution, dated May 26, 2023, on June 7, 2023 through personal service;² however, the prosecution has not yet complied with the said directive as per Records Verification dated August 16, 2023.³

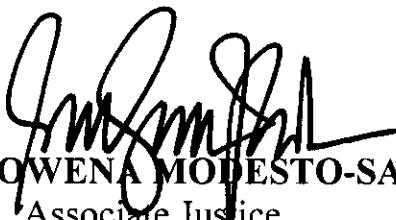
Considering the foregoing and after a careful evaluation of the case records, the Court finds the Information and its supporting documents insufficient to establish a probable cause.

WHEREFORE, CTA Crim. Case No. O-1051 is **DISMISSED** without prejudice.

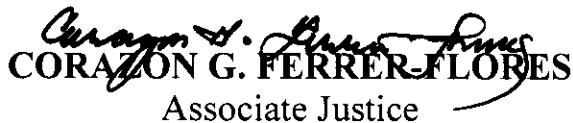
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

¹ Docket, pp. 71-74.

² Notice of Resolution dated May 26, 2023, Docket, p. 70.

³ Docket, p. 76.