



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

FIRST DIVISION

CTA CRIM CASE NO. O-1316

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

**HOWARD SY SANTOS, EMALYN
SY DAGOY, Dexin International
Import and Export Corporation, No.
534 Tomas Mapua St., Sta. Cruz,
Manila**

NOTICE OF RESOLUTION

Accused.

To:

**DEPUTY CITY PROSECUTOR AQUIL P. ISMAEL
SENIOR ASST. CITY PROSECUTOR CHRISTIAN PAUL CATRAL MENDOZA
ASSISTANT CITY PROSECUTOR DEBORAH F. ZAPATA-DE JESUS
National Prosecution Service
Office of the City Prosecutor
City of Manila**

GREETINGS:

You are hereby notified by these presents that on **February 13, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **February 18, 2026.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

CTA Crim. Case No. O-1316

(NPS Docket No. XV-07-INV-24L-05484)

For: Violation of Section 254 in relation to
Sections 253(d) and 256 of the NLRC
Internal Revenue Code of 1997, as
amended

Members:

RINGPIS-LIBAN, P.J., Chairperson,
REYES-FAJARDO, and
ANGELES, II.

HOWARD SY SANTOS
EMALYN SY DAGOY

Dexin International Import and Export
Corporation, No. 534 Tomas Mapua St., Sta.
Cruz, Manila

Promulgated:

Accused. **FEB 13 2026** 3:45 PM

X-----X

RESOLUTION

In a Resolution dated September 19, 2025, plaintiff was given five (5) days from receipt of notice to address the noted deficiencies in the Information, as follows:

- i. The caption states the offense charged is in violation of the "NLRC Internal Revenue Code of 1997";
- ii. The Information does not state that the unpaid tax is exclusive of charges and penalties; and
- iii. Plaintiff failed to attach the Investigation Data Form.

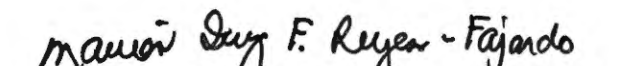
Records Verification dated October 14, 2025 shows that plaintiff failed to comply with said Resolution of the Court.

WHEREFORE, considering plaintiff's failure to comply with this Court's Resolution dated September 19, 2025, CTA Criminal Case No. O-1316 is hereby **DISMISSED**.

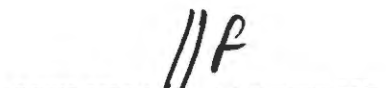
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



HENRY S. ANGELES
Associate Justice