

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

PEOPLE OF THE PHILIPPINES,

Plaintiff,

- versus -

CTA CRIM CASE NO. O-1313

For: Violation of Sections 254
and 255, in relation to
Sections 253(d) and 256 of
the NIRC of 1997, as
amended

Members:

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

**HANGROOO TRADE, INC.,
EDDIE ESPANOL AND ZINDY
DIAZ (Unit 2601 Cityland 10, Tower
I, H.V. Dela Costa St., Makati 1226),**

Accused.

Promulgated:

JAN 12 2026

x-----x

RESOLUTION

On June 03, 2025, Plaintiff filed an Information against Hangroooo Trade, Inc., Eddie Espanol and Zindy Diaz, the latter two being President and Treasurer of Hangroooo Trade, Inc., for violation of Sections 254 and 255 in relation to Sections 253(d) and 256 of the NIRC of 1997, as amended, for deficiency internal revenue tax liabilities for the year 2016.

The Court found however that the City Prosecutor's Resolution and the Joint Complaint-Affidavit attached to the Information recommended indicting all the accused only for violating Section 255, not Section 254. Moreover, there was an inconsistency in the charge portion of the information (*i.e.*, the first paragraph where the accusation refers to both Sections 254 and 255) and the body of the information (*i.e.*, the next paragraph where the offense charged only pertains to Section 255).

Thus, a Resolution was issued on October 07, 2025 ordering Plaintiff to act on the inconsistency in the Information within five (5) days from notice.

On November 28, 2025, the Judicial Records Division issued a Records Verification Report stating that Plaintiff failed to comply with the Resolution dated October 07, 2025.

ACCORDINGLY, the instant case is **DISMISSED** without prejudice for the failure by Plaintiff to comply with the Resolution dated October 07, 2025.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


CORAZON G. FERRER-ELORES
Associate Justice