

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

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-1021

Plaintiff, For: Violation of Section 255 in rel.
to Section 256 of National
Internal Revenue Code of
1997, as amended

- versus -

**WILLY TAN, JEROME ALLEN
LIM, JAMES ANDREW LIM,
JOANNE LIM and ANITA LIM,
(MAPTCO FASTENERS PTY.
LTD. CO),**
(Phase 2 Warehouse, G. Irene St.,
Dr. A. Santos Avenue, Sucat, 1719
Parañaque City),

Members:

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

Promulgated:

Accused.

JUL 31 2023

x ----- x

RESOLUTION

In the Resolution dated April 20, 2023, the Court ordered the prosecution to submit, within five (5) days from receipt thereof, the original or certified true copy of the *Articles of Partnership of MAPTCO Fasteners Pty. Ltd. Co.* On June 26, 2023, the Judicial Records Division of this Court issued a Records Verification stating that, as of said date, counsel for prosecution failed to comply with the Resolution dated April 20, 2023. The Notice of Resolution dated April 26, 2023, was served to prosecution on May 11, 2023 through personal service.

Pursuant to Section 4, Rule 9 of the 2005 Revised Rules of the Court of Tax Appeals, as amended,¹ the Court shall determine the existence or non-existence of probable cause. In this respect, "the judge must satisfy himself

¹ SEC. 4. *Warrant of arrest.* – Within ten days from the filing of the information, the Division of the Court to which the case was raffled shall evaluate the resolution of the public prosecutor and its supporting evidence. The Division may immediately dismiss the case if it finds that the evidence on record clearly fails to establish probable cause. If the Division finds probable cause, it shall issue a warrant of arrest signed by the Chairperson of the Division. In case of doubt on the existence of probable cause, the Division may order the prosecutor to present additional evidence, *ex parte*, within five days from notice.

that based on the evidence submitted, there is necessity for placing the accused under custody in order not to frustrate the ends of justice”.²

Corollary thereto, the prosecution submitted the following supporting documents for examination of the Court:

1. the original copy of the Investigation Data Form XV-05-INV-22I-2258 dated September 2, 2022;
2. the undated original Referral Letter to the Department of Justice (DOJ) by the Bureau of Internal Revenue;
3. the original copy of the Complaint-Affidavit of Revenue Officer Aurah Minah M. Saripada dated September 2, 2022 with the following attachments:
 - a. **Photocopy of the Articles of Partnership of MAPTCO FASTENERS PTY. LTD. CO;**
 - b. Certified true copy of the Preliminary Assessment Notices (Parts I & II) with Details of Discrepancies issued against MAPTCO FASTENERS PTY. LTD. CO dated June 6, 2017;
 - c. Certified true copy of the Assessment Notices issued on July 12, 2017;
 - d. Certified true copy of the Formal Assessment Notice (Parts I & II) with Details of Discrepancies issued on July 12, 2017;
 - e. Certified true copy of the Preliminary Collection Letter dated February 7, 2018;
 - f. Certified true copy of the Final Notice Before Seizure dated February 20, 2018;
 - g. Certified true copy of the Warrant of Dstraint and Levy dated May 17, 2018; and,
 - h. Certified true copies of the Demand Before Suit addressed to the Partners of MAPTCO FASTENERS PTY. LTD. CO dated May 5, 2022;
4. Original copy of Sub-poena to Respondent dated September 13, 2022;
5. Original copy of the Minutes of the Hearing dated October 4, 2022; and,
6. Resolution of the Office of the City Prosecutor – Makati dated December 23, 2022.

² *Mendoza vs. People*, G.R. No. 197293, April 21, 2014, citing the case of *People vs. Castillo and Mejia*.

In the instant case, accused Willy Tan, Jerome Allen Lim, James Andrew Lim, Joanne Lim, And Anita Lim are charged as registered partners of MAPTCO FASTENERS PTY. LTD. CO. Hence, to be able to assist the Court in determining the existence of probable cause against the accused, the prosecution must submit the original or certified true copy of the *Articles of Partnership of MAPTCO FASTENERS PTY. LTD. CO.* Due to the failure of the prosecution to provide this as required in the Resolution dated April 20, 2023, the Court finds that the supporting documents on record are insufficient to establish a probable cause.

WHEREFORE, in view of the foregoing, the instant Amended Information is **DISMISSED without prejudice**.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On official business)

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice