

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

SECOND DIVISION

**PEOPLE OF THE PHILIPPINES,**      **CTA CRIM. CASE NO. O-1042**  
Plaintiff,      For: Violation of Section 1401(e),  
in rel. to Secs. 1400, 1403,  
1113(i), (1)(3)(4)(5), 107, 404  
and 405, of Republic Act No.  
10863.

- versus -

Members:

**LADY LOVE EDUBALA RATO,**      **RINGPIS-LIBAN, Chairperson,**  
(Proprietress of F.E.R.N. Freight      **MODESTO-SAN PEDRO, and**  
Enterprises – Room 318, 3<sup>rd</sup> Floor      **FERRER-FLORES, JJ.**  
Champ Building, Railroad Street,  
Brgy. 650, 068, Port Area, City of  
Manila), (At-Large),

Promulgated:

Accused.

AUG 29 2023

4:30 PM

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**RESOLUTION**

To recall, the prosecution filed an Information with attached supporting documents against the accused on April 13, 2023. The Court noted, however, that some of the supporting documents were mere photocopies; thus, it directed the prosecution to submit their original/certified true copy.<sup>1</sup>

On May 24, 2023, the prosecution filed its *Manifestation with Compliance*, submitting the certified true copies of (1) *Referral Letter* dated March 12, 2021 of the Commissioner of Customs; (2) *Complaint-Affidavit* of Customs Operations Officer Noel M. Base (with the attached annexes); and (3) *Investigation Data Form* with NPS Docket No. XVI-INV-21C-00092 dated March 12, 2021, which the Court noted on June 14, 2023.<sup>2</sup>

On July 11, 2023, the Court directed the prosecution to submit the original/certified true copies of (1) *Order* dated June 9, 2021 issued by the Department of Justice; and (2) Annexes A to M with its sub-markings,

<sup>1</sup> Resolution dated May 4, 2023, Docket, pp. 89 to 92.

<sup>2</sup> Minute Resolution dated June 14, 2023, Docket.

attached to the *Complaint-Affidavit* of Custom Operations Officer Noel M. Base.<sup>3</sup> The prosecution then filed on July 18, 2023 its *Manifestation with Compliance*, submitting the allegedly certified true copies of the above-mentioned supporting documents.

Nevertheless, a perusal of the aforesaid *Compliance* shows that the prosecution still failed to submit the original or certified true copy of the annexes attached to the *Complaint-Affidavit* of Customs Operations Officer Base, but submitted mere colored printouts of the scanned certified true copies of the annexes.

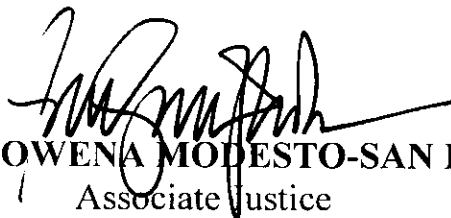
Considering the foregoing and after a careful evaluation of the case records, the Court finds the supporting documents on record insufficient to establish probable cause.

**WHEREFORE**, the instant Information is **DISMISSED** without prejudice.

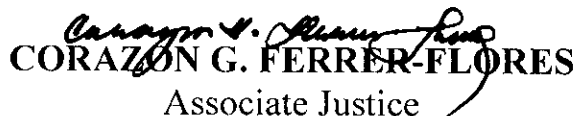
**SO ORDERED.**

(On leave)

**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice



**CORAZON G. FERRER-FLORES**  
Associate Justice

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<sup>3</sup> Resolution dated July 11, 2023, Docket.