

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA Crim. Case No. O-842

For: Violation of Section 255 of the
NIRC of 1997, as amended

Present:

- versus -

CASTAÑEDA, JR., *Chairperson, and*
BACORRO-VILLENA, JJ.

LIBERTY S. GAGUI,

Accused.

Promulgated:

FEB 19 2021

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RESOLUTION

On 23 November 2020, the Court ordered plaintiff to submit the original or certified true copy of the following documents: (1) Investigation Data Form; and, (2) Subpoena sent to the accused.

On 14 December 2020, plaintiff filed *via* registered mail its "Compliance (To Resolution dated 23 November 2020)"¹ with the original Investigation Data Form attached thereto. However, plaintiff manifests that it is unable to locate a copy of the subpoena it sent to the accused. The compliance is duly **NOTED**.

Although a subpoena is not the only means by which this Court could ascertain that accused was sufficiently notified of the complaint filed against him or her, the records show that none of plaintiff's submitted documents evince this fact. The Resolution of the assigned prosecutor does not even allege that accused attended the preliminary investigation or that accused failed to appear despite due notice. There being no competent proof to show whether accused was afforded due process *via* the preliminary investigation, the Court is constrained to dismiss the information.

¹ Received by the Court on 04 January 2021.

RESOLUTION

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Lastly, under Rule 112, Section 7 of the Rules of Court, which suppletorily applies herein, the information filed in court shall be supported by the affidavits and counter affidavits of the parties and their witnesses, together with the other supporting evidence and the resolution on the case.

WHEREFORE, the foregoing considered, the above-captioned criminal complaint entitled *People of the Philippines v. Liberty S. Gagui* docketed as CTA Crim. Case No. O-842 is hereby **DISMISSED**, without prejudice to its subsequent re-filing.

SO ORDERED.


JUANITO C. CASTANEDA, JR.
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice