

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

FIRST DIVISION

CTA CRIM. CASE NO. O-1198

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

NOTICE OF RESOLUTION

**VIBAL GROUP, INC.,
KRISTINE E. MANDIGMA and
MARICEL T. VILLAS,**
Accused.

To:

PROSECUTOR GENERAL RICHARD ANTHONY D. FADULLON
PROSECUTION ATTORNEY ROXANNE F. CU
Department of Justice
Padre Faura Street, Ermita
1000 Manila

ATTY. YVETTE MARIE Y. NAÑADIEGO
ATTY. NERI DANESSA B. LABAYOG
Bureau of Internal Revenue - Revenue Region No. 7A
Legal Division, Room 516, Rood Deck, Fisher Mall
Quezon Avenue corner Fernando Poe Jr., Avenue
Diliman, Quezon City

DUMLAO LAW OFFICES
(Counsel for Accused Vibal Group, Inc. & Kristine E. Mandigma)
Unit 2006, 20th Floor, Park Triangle Corporate Plaza
North Tower, 32nd Street corner 11th Avenue
Bonifacio Global City, Taguig City

GREETINGS:

You are hereby notified by these presents that on **December 13, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 13, 2024.**

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

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

FIRST DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

-versus-

**VIBAL GROUP, INC.,
KRISTINE E.**

**MANDIGMA, and
MARICEL T. VILLAS,**

G. Araneta corner Ma.
Clara Street, Talayan,
Quezon City (AT LARGE),

Accused.

CTA CRIM. CASE NO. O-1198

(NPS Docket No. XVI-INV-23B-00063)

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

Members:

**DEL ROSARIO, P.J., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

Promulgated:

DEC 13 2024 2:00pm

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RESOLUTION

For the Court's action are the following:

1. Accused's *Motion to Quash Information* filed by registered mail on September 20, 2024, and via electronic mail on September 21, 2024;
2. Plaintiff's *Ex-Parte Motion for Extension of Time (to comply with the Resolutions dated 27 September 2024 and 30 September 2024)* filed by personal filing on October 7, 2024, without the required PDF or soft copy submission via electronic mail;
3. *Entry of Appearance* of the deputized prosecutors for the plaintiff, Attys. Yvette Marie Y. Nañadiego and Neri Danessa B. Labayog filed by personal filing on November 11, 2024, and via electronic mail on November 12, 2024; and
4. Plaintiff's *Compliance with Motion to Admit Amended Information (with the Resolutions dated 27 September*

RESOLUTION

CTA Crim. Case No. O-1198

People of the Philippines v. Vibal Group, Inc., et al.

Page 2 of 4

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2024 and 30 September 2024), with attached Amended Information, filed by personal service on November 15, 2024, without the required PDF or soft copy submission via electronic mail.

To recall, in its Resolution dated September 27, 2024, the Court required plaintiff to clarify discrepancies concerning the taxable period involved in this case and to submit an Amended Information within five (5) days from notice. Subsequently, plaintiff filed an *Ex-Parte Motion for Extension of Time (to comply with the Resolutions dated 27 September 2024 and 30 September 2024)* on October 7, 2024, requesting an additional period of ten (10) days, or until October 14, 2024, to comply with the said resolution.

On October 14, 2024, the Court granted plaintiff's *Ex-Parte Motion for Extension of Time* and gave plaintiff ten (10) days, or until **October 18, 2024**, to comply with the Resolution dated September 27, 2024. The Court also directed plaintiff to submit a comment on accused's *Motion to Quash Information* within the same period. Additionally, pursuant to *En Banc* Resolution No. 8-2024,¹ and in the interest of justice, the Court ordered plaintiff to file a Portable Document Format (PDF) copy of its *Ex-Parte Motion for Extension of Time via* electronic mail within 24 hours from notice.

However, the records verification reports issued on November 5 and 18, 2024, both revealed that plaintiff failed to submit, *via* electronic mail, the required PDF or soft copies of the following submissions as mandated under *En Banc* Resolution No. 8-2024:

- (1) *Ex-Parte Motion for Extension of Time (to comply with the Resolutions dated 27 September 2024 and 30 September 2024)*; and;
- (2) *Compliance with Motion to Admit Amended Information (with the Resolutions dated 27 September 2024 and 30 September 2024)* with attached Amended Information.

¹ Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC, September 1, 2024. Section 2 provides:
2. *Manner of transmittal.* — ... When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3(a), 3(b), or 3(c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases, and six (6) paper copies for initiatory pleadings or four (4) paper copies for subsequent pleadings for Division cases, shall be filed. **The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; otherwise, the pleading or court submission shall be deemed as not filed.** (*Emphasis supplied*)

RESOLUTION

CTA Crim. Case No. O-1198

People of the Philippines v. Vibal Group, Inc., et al.

Page 3 of 4

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Accordingly, the above submissions are deemed **NOT FILED**.

Moreover, under Section 3, Rule 17 of the Revised Rules of Court, the Court may dismiss a case if the plaintiff fails to comply with any order of the court.² Also, Section 5, Rule 135 of the Revised Rules of Court grants the Court the authority to “control its processes and orders” and “compel obedience to its judgments, orders, and processes.”³

Applying Section 3, Rule 17 by analogy, together with Section 5, Rule 135, plaintiff’s non-compliance with court orders - such as the failure to submit required documents - may result in the dismissal of actions.

WHEREFORE, given the foregoing, the Court resolves as follows:

1. *Entry of Appearance* of the deputized prosecutors for the plaintiff is **NOTED**;
2. Plaintiff’s *Ex-Parte Motion for Extension of Time (to comply with the Resolutions dated 27 September 2024 and 30 September 2024)* and the *Compliance with Motion to Admit Amended Information (with the Resolutions dated 27 September 2024 and 30 September 2024)*, along with the attached *Amended Information*, are **DEEMED NOT FILED** pursuant to *En Banc* Resolution No. 8-2024;
3. The Information filed on July 29, 2024 is **DISMISSED**; and,

² SEC. 3. *Dismissal due to fault of plaintiff.* - If, for no justifiable reason, the plaintiff fails to appear on the date of the presentation of his or her evidenced in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or to comply with these Rules or any order of the court, the complaint may be dismissed upon motion of the defendant or upon the court’s own motion, without prejudice of the defendant to prosecute his or her counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court. (*Emphasis supplied*)

³ SEC. 5. Inherent powers of court. — Every court shall have power:

- (a) To preserve and enforce order in its immediate presence;
- (b) To enforce order in proceedings before it, or before a person or persons empowered to conduct a judicial investigation under its authority;
- (c) To compel obedience to its judgments, orders and processes, and to the lawful orders of a judge out of court, in a case pending therein;
- (d) To control, in furtherance of justice, the conduct of its ministerial officers, and of all other persons in any manner connected with a case before it, in every manner appertaining thereto;
- (e) To compel the attendance of persons to testify in a case pending therein;
- (f) To administer or cause to be administered oaths in a case pending therein, and in all other cases where it may be necessary in the exercise of its powers;
- (g) To amend and control its process and orders so as to make them conformable to law and justice;
- (h) To authorize a copy of a lost or destroyed pleading or other paper to be filed and used instead of the original, and to restore, and supply deficiencies in its records and proceedings.

RESOLUTION

CTA Crim. Case No. O-1198

People of the Philippines v. Vibal Group, Inc., et al.

Page **4** of **4**

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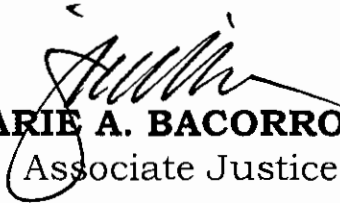
4. Accused's *Motion to Quash Information* is rendered
MOOT.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



LANEE S. CUI-DAVID

Associate Justice