

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA CRIM CASE NOS. O-1092,
O-1093, O-1094, O-1095, O-1096
& O-1098

For: Violation of Section 3602, in
relation to Section 2503 of the
Tariff and Customs Code of
the Philippines (TCCP), as
amended

- versus -

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

NORALYN T. ASARIA,
ROLANDO A. CUEVAS
Owner/Proprietor of MONACAT
TRADING, and MERMELINDA C.
DELA CRUZ,

Accused.

Promulgated: APR 30 2024

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Y 4:16 p.m.

RESOLUTION

For resolution are the following:

- 1) Resolution dated February 20, 2024 in CTA Crim. Case Nos. O-1092, O-1093, O-1094, O-1095, O-1096 & O-1098;
- 2) Return of Service of Warrant of Arrest in CTA Crim. Case No. O-1093 dated April 16, 2024 with attached copy of Warrant of Arrest against Rolando A. Cuevas and Certificate of Detention, filed on April 18, 2024;

- 3) Return of Service of Warrant of Arrest in CTA Crim. Case Nos. O-1092, O-1094, O-1095, O-1096 & O-1098 dated April 22, 2024 with attached copy of Alias Warrant of Arrest against Rolando A. Cuevas and Certificate of Detention, filed on April 24, 2024;
- 4) Urgent Motion to Reduce Bail filed by accused Rolando A. Cuevas in CTA Crim. Case Nos. O-1092, O-1093, O-1094, O-1095, O-1096 & O-1098;
- 5) Resolutions dated February 02, 2024 and February 29, 2024 in CTA Crim. Case Nos. O-1092, O-1094, O-1095, O-1096 & O-1098; and
- 6) Resolution dated February 29, 2024 in CTA Crim. Case No. O-1093.

Consolidated Cases

On February 20, 2024, a Resolution was issued consolidating CTA Crim Case Nos. O-1092, O-1093, O-1094, O-1095, O-1096 and O-1098. A review however of the Information filed in CTA Crim Case Nos. O-1096 and O-1098 show that the two are identical.

CTA Crim. Case No. O-1096 (Information dated September 12, 2023)

“On or about 24 July 2015, at the Port of Batangas, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, NORALYN T. ASARIA, Acting Customs Operation Officer III of the Bureau of Customs, with evident intent to defraud the Government of the Republic of the Philippines, did then and there, willfully and unlawfully, conspiring and confederating with ROLANDO A. CUEVAS and MERMELINDA C. DELA CRUZ, owner/proprietor and manager of Monacat Trading, respectively, by means of fraudulent practice, knowingly effect the importation of luxury vehicles into this country upon false classification as to its quality and value, that is: Monacat Trading, in its submission of false and fraudulent invoice and declaration of one (1) unit of a brand new 2015 white Mercedes Benz C200 with Chassis No. WDD204377FF977896 in container van number MSKU7169282 covered by Bill of Lading No. MCC816657A with Invoice and Packing List No. BCL816660-2015 under Import Entry No. C-6374 that arrived from Japan, with taxes and duties amounting to One Million Seventy- Eight Thousand Seven

Hundred Fifty-Nine Pesos (P1,078,759.00), exclusive of charges and penalties, but was nonetheless found to contain one (1) unit of a brand new 2015 Mercedes Benz C63 AMG, a misdeclaration and gross undervaluation of more than thirty-percent (30%) of the imported article, continue to process its assessment despite having knowledge or information of a violation of the tariff and customs law or any fraud, that resulted for Monacat Trading to pay less than the amount legally due, to the damage and prejudice of the Government.”¹

CTA Crim. Case No. O-1098
(Information dated September 12, 2023)

“On or about 24 July 2015, at the Port of Batangas, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, NORALYN T. ASARIA, Acting Customs Operation Officer III of the Bureau of Customs, with evident intent to defraud the Government of the Republic of the Philippines, did then and there, willfully and unlawfully, conspiring and confederating with ROLANDO A. CUEVAS and MERMELINDA C. DELA CRUZ, owner/proprietor and manager of Monacat Trading, respectively, by means of fraudulent practice, knowingly effect the importation of luxury vehicles into this country upon false classification as to its quality and value, that is: Monacat Trading, in its submission of false and fraudulent invoice and declaration of one (1) unit of a brand new 2015 white Mercedes Benz C200 with Chassis No. WDD204377FF977896 in container van number MSKU7169282 covered by Bill of Lading No. MCC816657A with Invoice and Packing List No. BCL816660-2015 under Import Entry No. C-6374 that arrived from Japan, with taxes and duties amounting to One Million Seventy- Eight Thousand Seven Hundred Fifty-Nine Pesos (P1,078,759.00), exclusive of charges and penalties, but was nonetheless found to contain one (1) unit of a brand new 2015 Mercedes Benz C63 AMG, a misdeclaration and gross undervaluation of more than thirty-percent (30%) of the imported article, continue to process its assessment despite having knowledge or information of a violation of the tariff and customs law or any fraud, that resulted for Monacat Trading to pay less than the amount legally due, to the damage and prejudice of the Government.”²

Since both the Information in the two (2) cases pertain to the same crime, that is, the unlawful importation of one (1) unit of a brand new 2015 Mercedes Benz C63 AMG, which was declared as one (1) unit of a brand new 2015 white Mercedes Benz C200 with Chassis No. WDD204377FF977896 in container van number MSKU7169282 covered by Bill of Lading No. MCC816657A with Invoice and Packing List No. BCL816660-2015 under Import Entry No. C-6374, there is a need

¹ Docket (CTA Crim Case No. O-1096).

² Docket (CTA Crim Case No. O-1098).

to dismiss CTA Crim Case No. O-1098 which is identical to CTA Crim Case No. O-1096.

Having found that the Information filed in CTA Crim Case No. O-1096 is the same Information in CTA Crim Case No. O-1098, the Information in CTA Crim Case No. O-1098 is **DISMISSED**.

**Return of Service of Warrant of
Arrest for accused Rolando A.
Cuevas**

As for the Return of Service of Warrant of Arrest filed with this Court in CTA Crim. Case No. O-1093 on April 18, 2024, issued by PMSg Jhonny F. Lorenzo, Warrant/Subpoena member of San Pedro Component City Police Station ("CCPS"), San Pedro City, Laguna, stating that the attached copy of Warrant of Arrest was served upon accused Rolando A. Cuevas and that he is currently detained at the Custodial Facility of San Pedro CCPS, the same is **NOTED**.

Moreover, the Return of Service of Warrant of Arrest filed with this Court on April 24, 2024 in CTA Crim. Case Nos. O-1092, O-1094, O-1095, O-1096 & O-1098, issued by PEMS Omar R. Balmas, Warrant PNCO of San Pedro CCPS stating that the attached copy of Alias Warrant of Arrest was served upon accused Rolando A. Cuevas where he is currently detained is **NOTED**.

The Warrants of Arrest issued by this Court on January 10, 2024 in CTA Crim Case Nos. O1092, O-1094, O-1095 & O-1096 and the Warrant of Arrest issued on February 14, 2024 in CTA Crim Case No. O1093 are **LIFTED and SET ASIDE, and declared without further force and effect**.

Let the arraignment of accused Rolando A. Cuevas and pre-trial in CTA Crim. Case Nos. O-1092, O-1093, O-1094, O-1095 & O-1096 be set **on June 18, 2024 at 9:00 a.m.**

Accused is also given **until May 15, 2024** within which to file his pre-trial brief in the said consolidated cases.

**Urgent Motion to Reduce Bail filed
by accused Rolando A. Cuevas**

On April 26, 2024, accused Rolando A. Cuevas filed an Urgent Motion to Reduce Bail in CTA Crim. Case Nos. O-1092, O-1093, O-1094, O-1095, O-1096 & O-1098, praying that in the interest of substantial justice and considering his family's financial constraints, the bail of one hundred twenty thousand pesos (Php120,000)

be reduced to ten thousand pesos (Php10,000) for each case, or a total of sixty thousand pesos (Php60,000). In support thereof, accused attached a Certification from the Punong Barangay, Barangay Fatima, San Pedro City, Laguna.

It appears however that the Certification did not express that the accused is a bona fide resident of the said barangay nor did it state that he is an indigent of the barangay. Thus, accused Rolando A. Cuevas is **ORDERED** to submit a correct Certificate of Indigency within five (5) days from notice.

Also, plaintiff is **ORDERED** to comment on the Urgent Motion to Reduce Bail filed by accused Rolando A. Cuevas on April 26, 2024 within the same period. Upon receipt of plaintiff's comment and submission by the accused of the correct Certificate, or expiry of the period for the filing the same, whichever is earlier, the Urgent Motion to Reduce Bail filed by accused Rolando A. Cuevas shall be deemed submitted for resolution.

Arraignment and Pre-trial for
accused Mermelinda C. Dela
Cruz

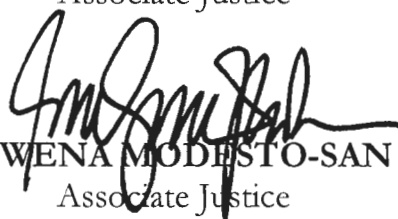
Lastly, in the Resolutions dated February 02, 2024 and February 29, 2024, plaintiff and accused Mermelinda C. Dela Cruz were ordered to file their respective pre-trial briefs for the arraignment and pre-trial scheduled in CTA Crim. Case Nos. O-1092, O-1093, O-1094, O-1095 & O-1096. However, as of date, no pre-trial briefs have been submitted. Thus, they are reminded to file the respective pre-trial briefs **on or before May 15, 2024.**

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

on leave

CORAZON G. FERRER-FLORES

Associate Justice