REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

GREEN MONEY TREE LENDING CORPORATION, CHARLES RENZI C. AYSON and ANNE MARJERRIE S. DOMINGO,
(Green Money Tree Lending Corp., 22F The World Trade Centre, 330 Sen. Gil Puyat Ave. Brgy. Bel-Air, Makati City 1209),
Accused.

CTA CRIM. CASE NO. O-1068
For: Violation of Sec. 255, in relation to Secs. 253 and 256 of the National Internal Revenue Code of 1997, as amended

Members:

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

Promulgated:

OCT 0 2 2023 3:30 p.m.

x - x

RESOLUTION

Records show, that on August 9, 2023, the prosecution filed the Information dated May 22, 2023 against herein accused, GREEN MONEY TREE LENDING CORPORATION and its responsible corporate officers, CHARLES RENZI C. AYSON and ANNE MARJERRIE S. DOMINGO, for violation of Section 255 in relation to Sections 253 and 256 of the Republic Act No. 8424,[1] as amended, allegedly committed as follows:

> "That on or about 27th of July 2020, and subsequent thereto, in the City of Makati, Philippines, accused Green Money Tree Lending Corporation (with Taxpayer Identification No. 009-690-792-000), Charles Renzi C. Ayson, being the President and Anne Marjerrie S. Domingo, being the Treasurer of said corporation, having filed the corporation's Quarterly Percentage Tax Return (BIR Form 2551) for the second quarter of 2020 thru BIR's Electronic Filing and Payment System

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[1] National Internal Revenue Code of 1997.

(EFPS) indicating in the return a tax due of PHP1,903,020.64, did then and there willfully, and unlawfully fail to pay the amount of PHP1,903,020.64 as tax due for the aforestated period, and the amount of surcharges and interests that accrued due to non-payment in the total amount of PHP1,015,326.68, despite demands, to the damage and prejudice of the government.

CONTRARY TO LAW."

The Court shall now determine the existence or non-existence of probable cause for the issuance of warrant of arrest pursuant Section 4, Rule 9 of the 2005 Revised Rules of the Court of Tax Appeals, as amended, *viz*:

> "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 <u>resolution</u> 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." (Boldfacing supplied)

Corollary thereto, the prosecution submitted the resolution and its supporting documents, as follows:

1. Certified True Xerox Copy of the Resolution dated June 7, 2023, signed by Assistant City Prosecutor Michael M. Valmoria, recommended by Deputy City Prosecutor Josefa D. Laurente, and approved by City Prosecutor Dindo G. Venturanza;

2. Certified True Copy of the Investigation Data Form with NPS Docket No. 22L-3161, dated December 2, 2022;

3. Certified True Copy of the Referral Letter of Regional Director of Revenue Region No. 8A – Makati City, Bureau of Internal Revenue (BIR), Florante R. Aninag, to the Chief City Prosecutor of Makati City, Dindo Venturanza, dated November 24, 2022; and,

4. Certified True Copy of the Joint Complaint-Affidavit of Revenue Officers Jee D. Belo, Emmanuel J. Bautista, and Feliciano A. Verzosa, Jr., dated December 2, 2022, with attachments that are all certified true copies.

After a careful consideration of the allegations in the Information and personally examining and evaluating the resolution and its supporting documents, the Court finds that the prosecution failed to establish probable cause.

Perusal of the Certified True Xerox Copy of the Resolution, signed by Assistant City Prosecutor Michael M. Valmoria and as recommended by Deputy City Prosecutor Josefa D. Laurente, and approved by City Prosecutor Dindo G. Venturanza, purporting as the basis for filing of the Information with this Court was dated later than the date of the Information. The said Resolution of the Office of the City Prosecutor was dated June 7, 2023 while the Information was dated May 22, 2023. Clearly, there was no resolution yet when the Information was executed. Otherwise stated, the Information was prematurely executed.

WHEREFORE, CTA Crim. Case No. O-1068 is **DISMISSED** without prejudice.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice