

The Court is thus constrained to make good on its warning and dismiss the instant Information.

Sec. 1, Rule 9 of the Revised Rules of the Court of Tax Appeals, as amended (“RRCTA”), provides that ***Rule 124 of the Rules of Court*** sees suppletory application to the review of criminal cases before the Court of Tax Appeals (“CTA”):

“RULE 9
PROCEDURE IN CRIMINAL CASES

SEC 1. *Review of cases in the Court.* — The review of criminal cases in the Court *en banc* or in Division shall be governed by the applicable provisions of Rule 124 of the Rules of Court.”

Rule 124 of the Rules of Court covers the procedure for criminal cases heard before the Court of Appeals. Pertinently, ***Sec. 18*** of said Rule adopts certain applicable rules governing civil cases to criminal procedure:

“SEC. 18. *Application of certain rules in civil procedure to criminal cases.* — The provisions of Rules 42, 44 to 46 and 48 to 56 relating to procedure in the Court of Appeals and in the Supreme Court in original and appealed civil cases shall be applied to criminal cases insofar as they are applicable and not inconsistent with the provisions of this Rule.”

Sec. 2, Rule 42 of the Rules of Court requires initiatory pleadings to, among other requirements, “state the full names of the parties to the case”. The result of a failure to accomplish this is stated plainly in ***Sec. 3*** of the same Rule:

“SEC. 3. *Effect of failure to comply with the requirements.* — **The failure of the petitioner to comply with any of the foregoing requirements regarding the payment of the docket or other lawful fees, the deposit for costs, proof of service of the petition, and the contents of and the documents which should accompany the petition shall be sufficient ground for the dismissal thereof.**”
(Emphasis and underscoring supplied.)

Applying this to criminal procedure before the CTA, if a plaintiff fails to state the full names of the accused in its information, said failure shall be sufficient ground for the dismissal of the information.

In the instant Information, plaintiff failed to correctly state the full name of the accused corporation, rendering it as “Maczoil Asia, Inc.” when its actual name is “Macziol Asia, Inc.” While this in itself would have been sufficient grounds for the dismissal of the Information, the Court gave plaintiff three (3) separate chances to correct this error.

The Court cannot, however, abide by plaintiff's continued failure to perform such a simple task. In *Godofredo Quilatan, et al. v. Rosvida Quilatan-Elias, et al.*,⁴ the Supreme Court held that a failure to implead all indispensable parties is not an immediate ground for the dismissal of a case but cautioned that "[i]f the petitioner/plaintiff refuses to implead an indispensable party despite the order of the court, the latter may dismiss the complaint/petition for the petitioner's/plaintiff's failure to comply".

The applicability of this warning to the case at bar is obvious. Plaintiff's failure to file an Information with the correct spelling of the accused corporation is akin to a failure to implead an indispensable party. As such, its failure to comply with the Court's directive to remedy the mistake is a sufficient ground for the dismissal of this case.

Finally, the Court notes that plaintiff is fully capable of correcting its mistake and aware that the spelling it provided in its Information was incorrect. In its recent "Submission (Judicial Affidavit of Chief Revenue Officer Sylvia A. Bangco)", plaintiff used "Macziol Asia, Inc.", the correct spelling, in said pleading's header. The Court thus concludes that respondent simply refused to comply with its directives, warranting the dismissal of the instant case.

WHEREFORE, the instant Information, filed on 6 December 2022, is hereby **DISMISSED** for failure to comply with the Court's directive.

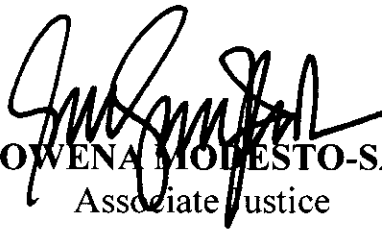
All previously set hearings for this case are also hereby **CANCELLED**.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice

(On Leave)

CORAZON G. FERRER-FLORES

Associate Justice

⁴ G.R. No. 240731, Resolution, 7 December 2022.