REPUBLIC OF THE PHILIPPINES
**COURT OF TAX APPEALS**
Quezon City

*Third Division*

**PEOPLE OF THE PHILIPPINES,**

Plaintiff,

- versus -

**HILARIO B. DE VERA c/o Manila Aerospace Products Trading,**

Accused.

**CTA CRIM CASE NO. O-847**
For: Violation of Section 255 of the NIRC of 1997, as amended

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

Promulgated:
SEP 19 2022
1:02 p.m.

x-----------------------------------------------------------------------------------------x

# RESOLUTION

On November 24, 2020, the Plaintiff accusing Hilario B. De Vera for violation of Section 255 of the National Internal Revenue Code of 1997, as amended.

However, the Court found that the following documents appended to the Information are mere certified xerox copies:

1) Certification of Referral Letter dated July 5, 2012 issued by the CIR for the filing of the criminal complaint against the accused; and

2) Joint Complaint-Affidavit of Gina D. Floreza and Vivencio M. Gapasin dated July 5, 2012.

Thus, a Resolution was issued on January 05, 2021 ordering Plaintiff to submit the original or a certified true copy of the said documents within five (5) days from notice. Pending compliance, the judicial determination of probable cause was held in abeyance.

On September 05, 2022, the Judicial Records Division issued a Records Verification Report stating that Plaintiff failed to comply with the Resolution dated January 05, 2021.

**WHEREFORE**, the instant case is **DISMISSED** for the overlong failure by Plaintiff to comply with the Resolution dated January 05, 2021.

**SO ORDERED.**

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice