CTA Form No. 8 (For DCC)

23-000493-0016

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CRIM CASE NO. O-1121

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

CAR ONE, INC.,
ANDREA B. HARDIN AND
EVELYN V. BARANDIARAN,
Accused.

NOTICE OF RESOLUTION

To:

CITY PROSECUTOR DINDO G. VENTURANZA
DEPUTY CITY PROSECUTOR EVANGELINE P. VIUDEZ-CANOBAS
SENIOR ASSISTANT CITY PROSECUTOR MARK ANTHONY A. ATIENZA
Office of the City Prosecutor
15th Floor, Office of the City Prosecutor Makati
Makati City Hall, F. Zobel Street, Poblacion
Makati City

ATTY. SHERYLL P. CACAYURAN
Bureau of Internal Revenue-Revenue Region No. 8B-South NCR
2/F BIR Building, 313 Sen. Gil Puyat Avenue
1209 Makati City

GREETINGS:

You are hereby notified by these presents that on **July 14, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 15, 2026.**

Atty. Mary Grace S. Ringpis
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

CAR ONE, INC., ANDREA B. HARDIN and EVELYN V. BARANDIARAN
(c/o Car One, Inc., 7335 Marcos Alvarez Road, Talon 1, Las Piñas City),
Accused.

CTA Crim. Case No. O-1121

Members:

RINGPIS-LIBAN, *P.J., Chairperson,*
REYES-FAJARDO,
ANGELES, *JJ.*

Promulgated:
JUL 14 2026 ; 10:00 AM

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RESOLUTION

In a Resolution dated December 16, 2025 **(Show Cause Order)**,[1] the Court ordered the handling prosecutor of this case, or Senior Assistant City Prosecutor Mark Anthony A. Atienza (Prosecutor Atienza), to show cause why he should not be cited in contempt for failing to comply with the Court's directive in its Resolution dated November 5, 2024 and March 18, 2025.

To recall, on October 24, 2023, the plaintiff, through Prosecutor Atienza, as approved by Deputy City Prosecutor Evangeline P. Viudez-Canobas and City Prosecutor Dindo G. Venturanza, filed an *Information*[2] in Court charging the accused for violation of Section 255, in relation to Sections 253(d) and 256 of the National Internal Revenue Code of 1997 (Tax Code), as amended.

In a Resolution dated November 24, 2023 **(First Resolution)**,[3] the Court directed the prosecution to clarify within ten (10) days from notice the discrepancy between the date indicated in the sworn certification in the *Information* (*i.e.*, September 29, 2023) and the date of the Prosecutor's Resolution recommending that the said *Information* be filed in Court (*i.e.*, October 11, 2023).

[1] Division Docket, pp. 140-142.
[2] Division Docket, pp. 5-7.
[3] Division Docket, pp. 88-90.

Records show that the First Resolution was received by the Office of the City Prosecutor of Makati (OCP-Makati) on February 8, 2024.[4] Despite such receipt, the prosecution failed to comply with the First Resolution.[5]

In a Resolution dated April 18, 2024 **(Second Resolution)**,[6] the Court reiterated its order directing the prosecution to make the necessary clarifications required under the First Resolution, within ten (10) days from notice. This was received by OCP-Makati on April 29, 2024.[7]

While the prosecution, through Prosecutor Atienza, filed a *Manifestation* on May 6, 2024[8] apologizing for failing to comply with the First Resolution "due to unceasing paper chase and other bureaucratic constraints in the prosecution office of Makati...," he only filed one (1) copy thereof, instead of a total of four (4) copies thereof, as required under the applicable rules.[9]

Hence, the Court through a Resolution dated May 8, 2024 **(Third Resolution)**[10] directed the prosecution to file three (3) additional copies of the said *Manifestation*, to which Prosecutor Atienza filed his *Compliance* on May 28, 2024.[11]

Finding the prosecution's explanations per its *Manifestation* unconvincing, the Court gave the former a final opportunity to address within ten (10) days from notice the discrepancy observed by the Court in the First Resolution **(Fourth Resolution)**.[12]

On August 16, 2024, the prosecution, again through Prosecutor Atienza, filed a *Motion to Amend Information and to Admit Attached Amended Information*,[13] stating, among others, that "considering that there was an honest inadvertence in the date reflected in the sworn certification in the Information relative to the date when the Information was subscribed or sworn to by the Investigating Prosecutor... there is a need to amend the said Information to reflect the proper or correct date of October 11, 2023..."

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[4] Division Docket, p. 87.
[5] Records Verification dated February 22, 2024, Division Docket, p. 91.
[6] Division Docket, pp. 93-94.
[7] Division Docket, p. 92.
[8] Division Docket, pp. 96-98.
[9] Records Verification dated May 6, 2024, Division Docket, p. 95.
[10] Division Docket, p. 100.
[11] Division Docket, p. 101.
[12] Resolution dated July 19, 2024, Division Docket, pp. 107-110.
[13] Division Docket, pp. 111-113.

However, in a Resolution dated November 5, 2024 **(Fifth Resolution)**,[14] the Court noted that the said *Motion* and attached *Amended Information* were not originally signed by Prosecutor Atienza, and that the jurat portion of the *Amended Information* was not duly notarized—as it was not originally signed by the administering officer.

Again, despite receipt by OCP-Makati of the said Resolution on November 11, 2024,[15] the prosecution failed to comply with the Fifth Resolution.[16]

Nonetheless, in a Resolution dated March 18, 2025 **(Sixth Resolution)**,[17] the Court gave the prosecution a final opportunity to explain within ten (10) days from notice why only the scanned signatures of Prosecutor Atienza and the administering officer were placed in the *Motion* and *Amended Information*, and to submit the original copies thereof. This was received by OCP-Makati on March 26, 2025.[18]

The prosecution, for the fifth time, failed to comply with the order of the Court.[19]

On June 11, 2025, the prosecution, again through Prosecutor Atienza, filed a *Manifestation*:[20] **(1)** apologizing for failing to submit an earlier compliance to the Sixth Resolution; **(2)** explaining that the official and original copy of the said Resolution has not yet been received by OCP-Makati per verification with the Administrative Division of their office, much less by him; **(3)** stating that OCP-Makati also did not receive a copy of the Fifth Resolution, hence, no compliance was undertaken by their office; **(4)** further explaining that "due to the unceasing paper chase and other bureaucratic constraints in the prosecution office of Makati, a copy of the said Resolutions if indeed the same were officially sent to OCP Makati, could have been erroneously routed, misplaced or inadvertently mixed up with other court pleadings and correspondences being received on a daily basis, hence, no compliance yet was submitted by the prosecution office of Makati to the Fifth and Sixth Resolutions; and **(5)** submitting the required *Motion to Amend Information and to Admit Attached Amended Information* containing the original signatures of Prosecutor Atienza and the administering officer.

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[14] Division Docket, pp. 121-122.
[15] Division Docket, p. 119.
[16] Records Verification dated November 22, 2024, Division Docket, p. 123.
[17] Division Docket, pp. 126-127.
[18] Division Docket, p. 124.
[19] Records Verification dated April 11, 2025, Division Docket, p. 128.
[20] Division Docket, p. 121-122.

Per Court records,[21] however, the prosecution failed to file an e-mail/soft copy of the aforementioned *Manifestation*, within twenty-four (24) hours from the filing of the paper copies, in violation of CTA *En Banc* Resolution No. 8-2024,[22] as amended.

Thus, in the Show Cause Order,[23] aside from deeming the said *Manifestation* as not filed, the Court noted that the prosecution has repeatedly failed to comply with the Court's orders; that it has repeatedly filed its pleadings beyond the period granted by the Court, or in an incomplete manner, or in violation of the applicable rules, despite the Court having afforded it multiple opportunities to comply with the Court's directives.

Per Records Verification Report dated February 23, 2026,[24] and **as of date**, the handling prosecutor of this case, or Prosecutor Atienza, has not complied with the Show Cause Order issued last December 16, 2025 and received by OCP-Makati on January 16, 2026.[25]

In *People v. Cloribel*,[26] the Supreme Court discussed the authority of the court to dismiss a case for failure to prosecute, to wit:

> To start with, the authority of the court to dismiss a case for failure of the prosecution to appear cannot be denied. The authority and the extent of the court's power in that regard is clearly recited in Sec. 3, Rule 30 of the former Rules of Court which governs this litigation. (It is now Sec. 3, Rule 17.) The rule reads:
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>> "SEC. 3. Failure to prosecute. — When plaintiff fails to appear at the time of the trial, **or to prosecute his action for an unreasonable length of time, or to comply with these rules or any order of the court, the action may be dismissed upon motion of the defendant or upon the court's own motion.** This dismissal shall have the effect of an adjudication upon the merits, unless otherwise provided by the court."
>
> It should be observed that under the aforequoted rule, the authority of the court is broad and definite. **It grants to the court the power to dismiss even upon its own motion.** (Manila Herald Publishing Co., Inc. *vs.* Ramos, 88 Phil. 94) **Moreover, it reposes in the trial court the discretion to so dismiss or not.** As past cases have held, "the dismissal of an action pursuant to this rule rests upon the sound discretion of the court and will not be

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[21] Records Verification dated June 17, 2025, Division Docket, p. 137.
[22] 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.
[23] *Supra*, note 1.
[24] Division Docket, p. 145.
[25] Division Docket, p. 138.
[26] G.R. No. L-20314, August 31, 1964.

> reversed on appeal in the absence of abuse. The burden of showing abuse of judicial discretion is upon appellant since every presumption is in favor of the correctness of the court's action. *(Emphasis supplied)*

In this case, the prosecution, through Prosecutor Atienza, has **repeatedly** failed to comply with the Rules and the direct orders of this Court, thereby disrupting court proceedings and delaying the Court's action on the *Information* filed on **October 24, 2023 or almost three (3) years ago**, as follows:

(1) Did not comply with the First Resolution;

(2) Incompletely complied with the Second Resolution by failing to attach the required number of copies of his *Manifestation* dated May 3, 2024, in violation of CTA *En Banc* Resolution No. 05-2013 dated May 28, 2013;

(3) Incompletely complied with the Fourth Resolution by failing to submit the originally signed *Motion to Amend Information and to Admit Attached Amended* Information, as well as the originally signed *Amended Information* and jurat portion of the *Amended Information*;

(4) Did not comply with the Fifth Resolution;

(5) Did not comply with the Sixth Resolution;

(6) Failed to electronically file his *Manifestation* dated June 10, 2025, in violation of CTA *En Banc* Resolution No. 8-2024,[27] as amended; and,

(7) Did not comply with the Show Cause Order, despite the lapse of **more than four (4) months** since OCP-Makati's receipt of the said Order.

The Court also notes that the prosecution, through Prosecutor Atienza, in his Manifestations dated May 3, 2024 and June 10, 2025, has **twice** justified its failure to comply with the relevant Court orders by stating that the copy thereof "could have been erroneously routed, misplaced or inadvertently mixed up with other court pleadings and correspondences being received on a daily basis..."–a justification that barely merits the Court's consideration. The delay caused by the prosecution's fault vis-à-vis the excuse given to explain such delay, can hardly be ignored or disregarded by any fair standard.

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[27] 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.

In view of the foregoing, pursuant to applicable jurisprudence, in relation to Section 3, Rule 17 of the Revised Rules of Court, We rule to dismiss the present criminal action for failure to prosecute, **without prejudice to refiling the same**.

To stress, the dismissal of the instant case is principally attributable to the negligence and repeated non-compliance of the handling prosecutor, Senior Assistant City Prosecutor Mark Anthony A. Atienza, with the lawful orders of this Court. Let a copy of this Resolution be furnished to the Office of the City Prosecutor of Makati, with the directive to take appropriate action on the matter.

ACCORDINGLY, the above-captioned case docketed as CTA Crim. Case No. O-1121 is hereby **DISMISSED.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice