REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus –

ROLANDO A. CUEVAS
Owner/Proprietor of MONACAT TRADING,
(with business address at Unit 2, Matic Building, National Highway, Canlalay, Biñan City, Laguna or 2915 Calia Street, Elvinda Village, San Pedro City, Laguna)

MERMELINDA C. DELA CRUZ,
Room 437, 4th Floor, Regina Building, Escolta, Manila
(All at large),
Accused.

CTA CRIM. CASE NO. O-1179

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

Members:

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

Promulgated:

JUL 29 2025 2:31 p.m.

x - x

RESOLUTION

Before this Court is plaintiff's **Motion for Reconsideration (of the Resolution of the Honorable Court dated 16 April 2025)** filed on May 15, 2025.

To recall, in the Resolution dated November 18, 2024, the Court found that the plaintiff failed to attach the annexes appended to the Complaint-Affidavit of D.G. Ugay and Doy O. De Castro. The prosecution was, thus, directed to submit the originals or certified true copies of said annexes and the determination of probable cause for the issuance of warrant of arrest against the accused was held in abeyance.

On April 16, 2025, the Court then issued a Resolution stating, among others, that the prosecution failed to comply with the Court's aforementioned directive despite notice as per Records Verification dated January 8, 2025. As such, the Court found the supporting documents on record insufficient to establish probable cause and dismissed the *Information* filed on July 10, 2024 without prejudice.

Hence, the filing of the instant *Motion for Reconsideration*.

Plaintiff manifests that the prosecution received on May 2, 2025 the Resolution dated April 16, 2025; that it had 15 days, or until May 17, 2025, to file a motion for reconsideration from such order of the Court; and, that the instant motion was filed within the period provided by the rules.

Plaintiff implores the Court to set aside and reconsider the Resolution dated April 16, 2025, on the grounds that the scanned copies of the annexes referred to in the Complaint-Affidavit of D.G. Ugay and Doy O. De Castro was submitted by the prosecution in a universal serial bus (USB) and that the originals or certified true copies of which were subject of a fire incident in the Bureau of Customs (BOC).

Purportedly, the said fire incident is supported by a Certification from the Bureau of Fire Protection (BFP) that accounted for the catastrophe occurred on February 22, 2019; and, an Affidavit executed by the records custodian of the BOC, Darlyn Joy P. Dizon, attesting to the lost and destruction of certain records due to fire, including the originals or certified true copies of the documents pertinent to the criminal complaint filed against the importation of Monacat Trading.

For this reason, plaintiff claims that the Complaint-Affidavit of D.G. Ugay and Doy O. De Castro and the certified machine copies of the annexes, that were attached to *Information,* were allegedly retrieved by the BOC from the records of the Court of Tax Appeals Case No. 9851.

Thus, plaintiff moves for the Court to: (1) consider the certified machine copies of the annexes referred to in the complaint-affidavit, stored in a USB and submitted to the Court, as compliance with the directive of the Court, in lieu of the originals or certified true copies which were destroyed by the fire that broke out in the BOC; (2) set aside the dismissal and reinstate the *Information*; and, (3) consider such certified machine copies of the annexes attached to the complaint-affidavit, along with the *Information* and other supporting documents, sufficient for the determination of probable cause and the issuance of warrants of arrest against accused Rolando A. Cuevas and Mermelinda C. Dela Cruz.

We resolve.

A perusal of the records of the case shows that plaintiff received the Resolution dated April 16, 2025 on April 24, 2025. Thus, counting 15 days from the date of receipt, plaintiff had until May 9, 2025 to file its *Motion for Reconsideration*. It filed, however, the instant *Motion for Reconsideration* on May 15, 2025 via personal filing and submitted the PDF copy through email on May 20, 2025.

Clearly, the instant *Motion for Reconsideration* was filed out of time.

WHEREFORE, premises considered, the instant **Motion for Reconsideration (of the Resolution of the Honorable Court dated 14 February 2025)** is **DENIED** for being filed out time.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice