REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-*versus*-

E.D. BUENVIAJE BUILDERS INC.,
Purok 2, Zone 1, Lower Sakura Barangay Mahabang Parang, Angono, Rizal,

ERNESTO S.D. BUENVIAJE,
Lot 8 9 Blk 10 Antipolo 1870 Antipolo, Rizal,

RUSELLE ANN A. BUENVIAJE,
Suite 206 Corporate Centre Bldg. 948 Aurora Blvd., Cubao, Quezon City,
(All At-Large)
Accused.

CTA Crim. Case No. O-1271
(NPS No. XVI-INV-23K-00586)
For: Violation of Section 254 in relation to Sections 253 (d) and 256 of the NIRC of 1997, as amended.

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO,
ANGELES, *JJ.*

Promulgated:

SEP 10 2025
9:06 a.m.

x - x

RESOLUTION

On April 10, 2025, plaintiff personally filed an Information accusing E.D. Buenviaje Builders, Inc., Ernesto S.D. Buenviaje and Ruselle Ann A. Buenviaje for violation of Section 254 in relation to Sections 253 (d) and 256 of the 1997 National Internal Revenue Code (NIRC), as amended, docketed as CTA Crim. Case No. O-1271.

On May 28, 2025, the Court issued a Resolution directing plaintiff to electronically file the Information within twenty-four (24) hours from notice.

Meanwhile, plaintiff personally and electronically filed an *Ex-Parte Motion for Consolidation and Joint Trial* on April 22, 2025 seeking the consolidation of CTA Crim. Case No. O-1271 with CTA Crim. Case No. O-1270 as they involve the same incident, facts and circumstances.

On June 17, 2025, a Records Verification Report issued by the Judicial Records Division (JRD)[1] indicated that plaintiff failed to electronically file the Information within the time prescribed in the said Court Resolution.

Pursuant to CTA *En Banc* (*EB*) Resolution No. 8-2024,[2] failure to electronically transmit a portable document format (pdf) copy of any pleading or court submissions within twenty-four (24) hours from the filing of paper copies shall be considered as not having been filed. Quoted below is the pertinent portion of *En Banc* Resolution No. 8-2024, thus:

> "When the primary manner of filing is through personal filing, by registered mail, or by accredited courier, in accordance with Rule 13, Section 3 (a), 3 (b), or (3) (c) of the 2019 Amendments to the 1997 Rules of Civil Procedure, ten (10) paper copies for *En Banc* cases and six (6) paper copies for initiatory pleadings or four (4) copies for subsequent pleadings for Division cases shall be filed. The PDF copies must be transmitted within twenty-four (24) hours from such filing of paper copies; **otherwise, the pleading or court submission shall be deemed as not filed."** (emphasis not ours)

WHEREFORE, in view of the foregoing, the *Information* personally filed by plaintiff on April 10, 2025 is deemed **NOT FILED.**

The belated electronic filing of the Information by plaintiff on June 20, 2025 is merely **NOTED** as this was done beyond the period prescribed by the Court in the Resolution dated May 28, 2025.

Accordingly, premises considered, CTA Criminal Case No. O-1271 is **DISMISSED** for failure to comply with CTA *EB* No. 8-2024, as amended by *EB* No. 1-2025.

The *Ex-Parte Motion for Consolidation and Joint Trial* filed by plaintiff is likewise **DISMISSED** for being moot.

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[1] Records Verification Report dated June 17, 2025.
[2] As amended by EB Resolution No. 1-2025.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

(On Leave)
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice