

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE
PHILIPPINES,

Plaintiff,

-versus-

MARICEL A. MANGUIAT,
(Port of Batangas, Sta. Clara, Batangas);

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

MERMELINDA C. DELA CRUZ,
(473, 4th Floor Regina Building, Escolta
Manila)

CTA Crim. Case Nos. O-
1187, O-1188, O-1189, O-
1190, O-1191, O-1207, O-
1208, and O-1209
(NPS Docket No. XVI-INV-15J-00377)

For: Violation of Section 3602, in
relation to Section 2305 of the Tariff
and Customs Code of the Philippines
(TCCP), as amended.

Members:

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

Promulgated:

- ALL AT LARGE -,

Accused.

JUN 17 2025

C 4:00 P.M.

x- - - - - x

RESOLUTION

For resolution of the Court are the following:

1. Motion to dismiss filed by accused Mermelinda C. Dela Cruz on October 1, 2024,¹ with plaintiff's comment filed on November 18, 2024;²
2. Motions to dismiss filed by accused Maricel A. Manguiat on February 3, 2025³ and on April 30, 2025,⁴ with

¹ *Entry of Appearance with (a) Motion to Consolidate and (b) Motion to Dismiss (on the ground of Inordinate Delay) and to Defer Issuance of Warrant of Arrest*, Docket – CTA Crim. Case No. O-1187, pp. 76 to 84.
² *Consolidated Comment / Opposition (To the Motion to Dismiss of Accused Mermelinda Dela Cruz)*, *Id.* at pp. 174 to 178.
³ *Motion to Dismiss*, *Id.* at pp. 240 to 245.
⁴ *Motion to Dismiss*, *Id.* at pp. 365 to 370.

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 2 of 14

plaintiff's comment filed on February 11, 2025⁵ and May 15, 2025,⁶ respectively;

3. Plaintiff's *Motion to Admit Amended Information and Compliance for the Submission of Pre-trial Brief for the Prosecution* filed on February 27, 2025;⁷ and
4. Accused Maricel A. Manguiat's *Motion for Reduction of Bail* filed on January 8, 2025,⁸ without comment of plaintiff.

Acting first on plaintiff's *Motion to Admit Amended Information and Compliance for the Submission of Pre-trial Brief for the Prosecution*, the Court notes that the attached *Amended Informations* sought to be admitted by plaintiff contain the following amendments: 1.) inclusion of Monacat Trading in the caption of CTA Crim. Case Nos. O-1187, O-1188, O-1191, O-1207, and O-1209; and 2.) amendment of the body of the *Informations* in CTA Crim. Case Nos. O-1187, O-1188, O-1191, O-1207, and O-1209 to implead Monacat Trading as conspirator in the offense of violation of Section 3602 in relation to Section 2305 of the Tariff and Customs Code of the Philippines (TCCP). Plaintiff manifests that Monacat Trading, a juridical person owned and managed by accused Rolando C. Dela Cruz (*sic*) and Mermelinda C. Cuevas, is an indispensable party to the case, therefore its inadvertent omission from the subject *Informations* must be rectified to vest jurisdiction upon the Court.

Rule 110, Section 14 of the Rules of Court governs the amendment of information:

Section 14. Amendment or substitution. — A complaint or information may be amended, in form or in substance, without leave of court, at any time before the accused enters his [*sic*]⁹ plea. After the plea and during the trial, a formal amendment may only be made with leave of court and when it can be done without causing prejudice to the rights of the accused.

⁵ *Consolidated Comment / Opposition (To the Motion to Dismiss of Accused Maricel A. Manguiat)*, *Id.* at pp. 250 to 261.

⁶ *Comment / Opposition (To the Motion to Dismiss of Accused Maricel A. Manguiat dated 29 April 2025)*, *Id.* at pp. 373 to 377.

⁷ Docket – CTA Crim. Case No. O-1187, pp. 283 to 327.

⁸ *Id.* at pp. 201 to 202.

⁹ A.M. No. 21-11-25-SC (Re: Proposed Rules on the Use of Gender-Fair Language in the Judiciary and Gender-Fair Courtroom Etiquette).

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 3 of 14

However, any amendment before plea, which downgrades the nature of the offense charged in or excludes any accused from the complaint or information, can be made only upon motion by the prosecutor, with notice to the offended party and with leave of court. The court shall state its reasons in resolving the motion and copies of its order shall be furnished all parties, especially the offended party.

If it appears at any time before judgment that a mistake has been made in charging the proper offense, the court shall dismiss the original complaint or information upon the filing of a new one charging the proper offense in accordance with Section 19, Rule 119, provided the accused shall not be placed in double jeopardy. The court may require the witnesses to give bail for their appearance at the trial.

The foregoing provision permits either formal or substantial amendment of the information, without leave of court, before the accused enters their plea.¹⁰ By way of exception, leave of court and notice to the offended party are required when: 1) the amendment downgrades the nature of the offense charged; and 2) the amendment excludes any accused from the information.

Considering that none of the accused in this case have been arraigned yet, and that the present amendment does not fall under the said exceptions, the Court finds it proper to grant plaintiff's motion and to admit the *Amended Informations*.

The Court shall now proceed to the motions to dismiss respectively filed by accused Mermelinda C. Dela Cruz and Maricel A. Manguiat.

Arguments of accused

In his/her motion, accused Mermelinda C. Dela Cruz argues that the inordinate delay in the resolution of the preliminary investigation resulted in the violation of his/her constitutional right to due process and speedy disposition of cases. Citing several Supreme Court decisions,¹¹ accused takes

¹⁰ *Mayor "Jong" Amado Corpus, Jr. v. Hon. Judge Ramon D. Pamular of Branch 33, Guimba, Nueva Ecija*, G.R. No. 186403, September 05, 2018 [Per J. Leonen, Third Division].

¹¹ *Coscolluela v. Sandiganbayan*, G.R. No. 191411, July 15, 2013 [Per J. Perlas-Bernabe, Second Division]; *Angchangco, Jr. v. Ombudsman*, G.R. No. 122728, February 13, 1997 [Per J. Melo, Third Division]; *Roque v. Ombudsman*, G.R. No. 129978, May 12, 1999 [Per J. Panganiban, Third Division]; *Tatad v. Sandiganbayan*, G.R. No. 72335-39, March 21, 1988 [Per J. Yap, En Banc]; *Magante v. Sandiganbayan*, G.R. No. 230950-51, July 23, 2018 [Per J. Velasco, Jr., Third Division]; *Javier v. Sandiganbayan*, G.R. No. 237997, June 10, 2020 [Per J. Caguioa, First Division].

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 4 of 14

the position that the fact that the preliminary investigation lasted for more than six (6) years, coupled with the fact that it took almost three (3) years before the subject *Informations* were filed in Court, warrants the dismissal of the instant cases.

Meanwhile, in his/her motions, accused Maricel A. Manguiat argues that pursuant to the *Revised Manual for Prosecutors*, the preliminary investigation for the instant cases should have been terminated within sixty (60) days. Thus, the delay of more than six (6) years is unreasonably long. Accused likewise cites several Supreme Court decisions¹² which held that delays of three (3) to six (6) years are inexcusable and violative of due process.

Arguments of plaintiff

In its comments, plaintiff submits that in determining whether there is inordinate delay constitutive of a violation of the rights to due process and speedy disposition of cases, not only should the length of the delay be considered, but also the reasons for the delay, the assertion or non-assertion by the accused of their rights, and the prejudice caused to accused by the delay. Here, plaintiff justifies the delay as follows.

First, the subject cases involve an alleged undervaluation and misdeclaration of fourteen (14) luxury vehicles discovered through ninety (90) transactions embodied in voluminous commercial and importation documents. A total of ninety (90) informations were filed for violation of the TCCP, which plaintiff considers to be complexed and highly technical.

Second, from the onset of the preliminary investigation up to the submission of its resolution for approval, the office of the National Prosecution Service allegedly changed leadership four times, thereby affecting office procedures, particularly the approval of the resolution and the filing of information. During this period, the COVID-19 pandemic further disrupted the normal work operations.

¹² *Tatad v. Sandiganbayan, Id.*; *Re: Problems of Delays in Cases before the Sandiganbayan*, A. M. No. 00-8-05-SC, November 28, 2001 [Per J. Pardo, En Banc]; *Report on the Judicial Audit Conducted in the Municipal Circuit Trial Court, Dingle-Duenas, in the Province of Iloilo*, A.M. No. 97-9-97-MCTC, October 16, 1997 [Per J. Puno, En Banc]; *Roque v. Ombudsman, Id.*; *Yap v. Sandiganbayan*, G.R. No. 246318-19, January 18, 2023 [Per J. Dimaampao, Third Division].

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 5 of 14

Third, both accused failed to invoke their right to speedy disposition of cases before the Department of Justice. According to plaintiff, such failure should be deemed as a waiver of their right and an acceptance of the delay.

Lastly, plaintiff states that there is nothing on record to show that accused were prejudiced by the delay.

We resolve.

In determining whether there is inordinate delay in the preliminary investigation amounting to a violation of the constitutional right to speedy disposition of cases, courts are guided by the ruling in *Cagang v. Sandiganbayan* ("**Cagang**"),¹³ which laid down the following parameters:

This Court now clarifies the mode of analysis in situations where the right to speedy disposition of cases or the right to speedy trial is invoked.

First, the right to speedy disposition of cases is different from the right to speedy trial. While the rationale for both rights is the same, the right to speedy trial may only be invoked in criminal prosecutions against courts of law. **The right to speedy disposition of cases, however, may be invoked before any tribunal, whether judicial or quasi-judicial.** What is important is that the accused may already be prejudiced by the proceeding for the right to speedy disposition of cases to be invoked.

Second, a case is deemed initiated upon the filing of a formal complaint prior to a conduct of a preliminary investigation... **the [prosecution] should set reasonable periods for preliminary investigation, with due regard to the complexities and nuances of each case. Delays beyond this period will be taken against the prosecution.** The period taken for fact-finding investigations prior to the filing of the formal complaint shall not be included in the determination of whether there has been inordinate delay.

Third, courts must first determine which party carries the burden of proof... **If the delay occurs beyond the given time period and the right is invoked, the prosecution has the burden of justifying the delay.**

...

¹³ G.R. Nos. 206438 and 206458, July 31, 2018 [Per J. Leonen, En Banc]. (*Emphasis supplied*)

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 6 of 14

Once the burden of proof shifts to the prosecution, the prosecution must prove *first*, that it followed the prescribed procedure in the conduct of preliminary investigation and in the prosecution of the case; *second*, that the complexity of the issues and the volume of evidence made the delay inevitable; and *third*, that no prejudice was suffered by the accused as a result of the delay.

Fourth, determination of the length of delay is never mechanical. **Courts must consider the entire context of the case, from the amount of evidence to be weighed to the simplicity or complexity of the issues raised.**

...

Fifth, the right to speedy disposition of cases or the right to speedy trial must be timely raised. The respondent or the accused must file the appropriate motion upon the lapse of the statutory or procedural periods. ***Otherwise, they are deemed to have waived their right to speedy disposition of cases.***

Applying the foregoing in this case, the Court finds that there is no violation of herein accused's constitutional right to speedy disposition of cases.

1) The right to speedy disposition of cases finds application in this case

The right to speedy disposition of cases is enshrined in Article III, Section 16 of the Constitution:

SECTION 16. All persons shall have the right to a speedy disposition of their cases before all judicial, quasi-judicial, or administrative bodies.

Unlike the right to speedy trial which is applicable only in criminal cases before the courts, the right to speedy disposition of cases sweeps more broadly as it extends even to quasi-judicial and administrative bodies, regardless of the nature of the case. *Cojuangco, Jr. v. Sandiganbayan*¹⁴ expounds the same as follows:

"No branch of government is, therefore, exempt from duly observing the constitutional safeguard and the right confirms immunity from arbitrary delay. Hence, under the Constitution, any party to a case may demand expeditious

¹⁴ G.R. No. 247982, April 28, 2021 [Per J. Delos Santos, Third Division].

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 7 of 14

action on all officials who are tasked with the administration of justice.

Verily, the right has been commonly invoked and is already well-recognized as applicable in fact-finding proceedings and preliminary investigations,¹⁵ such as the present case.

2) The delay is beyond the reasonable period set for preliminary investigation

Rule 112, Section 3 of the Rules of Court outlines the procedure for preliminary investigation:

Section 3. Procedure. — The preliminary investigation shall be conducted in the following manner:

...

(b) Within **ten (10) days** after the filing of the complaint, the investigating officer shall either dismiss it if he [sic]¹⁶ finds no ground to continue with the investigation, or issue a subpoena to the respondent attaching to it a copy of the complaint and its supporting affidavits and documents...

(c) Within **ten (10) days** from receipt of the subpoena with the complaint and supporting affidavits and documents, the respondent shall submit his [sic]¹⁷ counter-affidavit and that of his [sic]¹⁸ witnesses and other supporting documents relied upon for his [sic]¹⁹ defense...

(d) If the respondent cannot be subpoenaed, or if subpoenaed, does not submit counter-affidavits within the ten (10) day period, the investigating officer shall resolve the complaint based on the evidence presented by the complainant.

(e) The investigating officer may set a hearing if there are facts and issues to be clarified from a party or a witness... The hearing shall be held within **ten (10) days** from submission of the counter-affidavits and other documents or

¹⁵ *Republic v. Sandiganbayan*, G.R. No. 231144, February 19, 2020 [Per J. Leonen, Third Division].

¹⁶ A.M. No. 21-11-25-SC (Re: Proposed Rules on the Use of Gender-Fair Language in the Judiciary and Gender-Fair Courtroom Etiquette).

¹⁷ *Id.*

¹⁸ *Id.*

¹⁹ *Id.*

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 8 of 14

from the expiration of the period for their submission. It shall be terminated within **five (5) days**.

(f) Within **ten (10) days** after the investigation, the investigating officer shall determine whether or not there is sufficient ground to hold the respondent for trial.²⁰

Relevantly, the *Revised Manual for Prosecutors* provides as follows:

4.7.14. Period to Conduct the Preliminary Investigation. – The preliminary investigation of complaints shall be terminated and resolved within a period of **sixty (60) days** from the date of assignment to the investigating prosecutor, with a maximum of **two (2) 15-day extensions** in the following cases:

- a. Capital offenses
- b. Complex issues
- c. With counter-charges
- d. Consolidation of related complaints
- e. Reassignment
- f. Other urgent / valid reasons²¹

Here, the complaint was filed on October 9, 2015, while the resolution recommending the filing of the *Informations* was issued only on June 28, 2022. In other words, it took the prosecution more than six (6) years to terminate the preliminary investigation. Evidently, a long period of delay—which is way beyond the reasonable period set for preliminary investigation—attended the present case.

The sheer length of delay, however, is not determinative of the existence of an “inordinate delay.” The concept of inordinate delay that defeats one’s right to speedy disposition of cases is always considered as a relative one, as there is no hard-and-fast mathematical rule on the reckoning of time. Facts peculiar to each case must be taken into account. In the case of *Daep v. Sandiganbayan - Fourth Division*, the Supreme Court noted:²²

This Court, however, in a line of cases, has ruled that a mere mathematical reckoning of the time involved is not sufficient, and that **the fact that the preliminary investigation was terminated beyond the periods**

²⁰ *Emphasis supplied.*

²¹ *Emphasis supplied.*

²² G.R. No. 244649, June 14, 2021 [Per J. Lopez, Third Division]. (Emphasis supplied)

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 9 of 14

provided by the rules, is not, in itself, violative of the right to a speedy disposition of cases.

What jurisprudence teaches us is that the right to a speedy disposition of cases is a relative and flexible concept and that the assertion of the right ultimately depends on the peculiar circumstances of the case. Moreover, the right is deemed violated only when there is inordinate delay, such that the proceedings are attended by vexatious, capricious, and oppressive delays; or when unjustified postponements of the trial are asked for and secured, or when without cause or unjustifiable motive, a long period of time is allowed to elapse without the party having his case tried.

Nonetheless, in case of a long delay, courts have the duty to carefully consider whether the delay is justified by its circumstances. As instructed in the case of *Alarilla v. The Honorable Sandiganbayan (Fourth Division)*:²³

Although delay is not to be determined solely from the length of time taken for the conduct of the preliminary investigation, a long delay is inordinate unless the Office of the Ombudsman suitably justifies it. ***The lapse of almost nine (9) years to conduct a preliminary investigation does not, by itself, immediately equate to a violation of a person's right to speedy disposition of cases. However, courts must take such unusually long periods into careful consideration when determining whether inordinate delay exists.*** Otherwise, the constitutionally guaranteed right to speedy disposition of cases would be reduced to nothing but an illusory promise.

3) The burden of proof is on the prosecution to justify the delay

Having established that a long delay occurred beyond the period provided by the rules, the burden now shifts to the prosecution to justify the same. Here, plaintiff submits the following justifications: 1.) the complexity of the case; 2.) the changes in the leadership of the National Prosecution Service; and 3.) the disruptions caused by the COVID-19 pandemic.

The Court notes, however, that aside from its bare manifestations, plaintiff failed to substantiate how the alleged complexity, institutional changes, and the pandemic affected

²³ G.R. Nos. 236177-210, February 03, 2021 [Per J. Zalameda, First Division]. (*Emphasis supplied*)

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 10 of 14

the handling of the instant case. Records only establish when the complaint was filed (October 9, 2015) and when the resolution on the preliminary investigation was issued (June 28, 2022)—but the delay in between, spanning a period of more than six (6) years—is completely unaccounted for. It cannot be ascertained from plaintiff's submissions whether the prescribed procedure in the conduct of preliminary investigation was observed, and why it exceeded the prescribed periods for action.

Considering that the burden of proof is on the plaintiff to justify the delay, it should have offered the necessary proof to discharge such burden. At the very least, it should have detailed the relevant dates constituting the delay.

4) The case can be considered complex due to the technical nature of the transactions involved, the volume of documentary evidence, and the participation of several accused in different capacities

The present case stemmed from a complaint involving the alleged unlawful and fraudulent importation of fourteen (14) luxury motor vehicles with an estimated aggregate value of Php145,080,023.41. Plaintiff explains that the subject vehicles were discovered to be undervalued and misdeclared through ninety (90) transactions embodied in voluminous technical documents. As a result of the investigation, a total of ninety (90) informations for violations of Sections 3602 and 3604 of the Tariff and Customs Code of the Philippines ("TCCP") were recommended to be filed against several accused, including Bureau of Customs officers.

A perusal of the records shows that investigating the present case did entail the examination and scrutiny of numerous commercial and importation documents (*i.e.* House Bills of Lading, Commercial Invoices, Packing Lists, and Weight Memos) which are allegedly false, spurious, or tainted with fraud. As plaintiff points out, the case also involved the individual and concerted efforts of at least eight (8) persons, including Bureau of Customs officers, acting in various capacities and whose participation consists of different alleged

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 11 of 14

unlawful acts or omissions punishable under the TCCP and other laws. The Court likewise notes that in the *Pre-Trial Brief (For the Prosecution)* attached to its *Motion to Admit Amended Information and Compliance for the Submission of Pre-trial Brief for the Prosecution*, plaintiff seeks to present more than a hundred documentary exhibits and eight (8) witnesses. Given the technical nature of the offenses charged and the alleged factual circumstances surrounding their commission, the case can be considered as complex for purposes of allowing reasonable delay.

The Court reiterates, however, that the burden of proof is on the prosecution to justify the *delay*. Thus, it is not sufficient to establish only the complexity of the case; it must be shown how the complexity of the case resulted in the delay, which must be commensurate therewith. As earlier observed by the Court, plaintiff failed to discharge this burden.

Nonetheless, the Court finds that the delay did not violate the constitutional right to speedy disposition of cases as there was a waiver of delay of a complex case on the part of accused.

5) *There was a waiver of delay of a complex case*

The timely invocation of a violation of the right to speedy disposition of cases cannot be overemphasized.²⁴ As held by the Supreme Court in *Chingkoe v. Sandiganbayan (First Division)*:²⁵

A court may dismiss a case once it has established that the accused's right to speedy disposition of cases has been violated. **However, the accused must invoke this constitutional right in a timely manner. Otherwise, the court may consider the right waived.**

The reason for this requirement is likewise explained in *Cagang*. There, the Supreme Court emphasized that the State is as much entitled to due process as the accused. The State therefore cannot be deprived of its day in court by the mere expediency of the prosecutor's inattentiveness or ineptitude.

²⁴ *Chingkoe v. Sandiganbayan (First Division)*, G.R. Nos. 232029-40, October 12, 2022 [Per J. Leonen, Second Division].

²⁵ *Id.* (Emphasis supplied).

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 12 of 14

Cautioning against the precipitate dismissal of cases, the Supreme Court explained:²⁶

The dismissal of the complaints, while favorable to petitioner, would undoubtedly be prejudicial to the State. The State should not be prejudiced and deprived of its right to prosecute the criminal cases simply because of the ineptitude or nonchalance of the Office of the Ombudsman. The State is as much entitled to due process as the accused. In *People v. Leviste*:

[I]t must be emphasized that the state, like any other litigant, is entitled to its day in court, and to a reasonable opportunity to present its case. A hasty dismissal such as the one in question, instead of unclogging dockets, has actually increased the workload of the justice system as a whole and caused uncalled - for delays in the final resolution of this and other cases. Unwittingly, the precipitate action of the respondent court, instead of easing the burden of the accused, merely prolonged the litigation and ironically enough, unnecessarily delayed the case - in the process, causing the very evil it apparently sought to avoid. Such action does not inspire public confidence in the administration of justice.

This Court finds that there is no violation of the accused's right to speedy disposition of cases considering that there was a waiver of the delay of a complex case. Definitely, granting the present Petitions and finding grave abuse of discretion on the part of the Sandiganbayan will only prejudice the due process rights of the State.

Hence, where the accused themselves did not make any effort to uphold their right to speedy disposition of cases, the automatic dismissal of the case on such ground is unwarranted.

In the present case, there is no showing that any of the accused diligently protected their right. Notably, accused Dela Cruz and Manguiat invoked their right to speedy disposition of cases only after the subject *Informations* were already filed with this Court, despite the pendency of the cases against them since 2015. Having chosen to wait for an unfavorable outcome before acting on their right, the Court cannot but consider them to have waived the same.

The constitutional right to speedy disposition of cases protects a person against "vexatious, capricious, and oppressive

²⁶ *Cagang v. Sandiganbayan*, G.R. Nos. 206438 and 206458, July 31, 2018 [Per J. Leonen, En Banc].

RESOLUTION

CTA Crim. Case Nos. O-1187, O-1188, O-1189, O-1190, O-1191, O-1207, O-1208, and O-1209

Page 13 of 14

delays.”²⁷ It is not a simple litigation strategy that can be used as an afterthought in order to evade prosecution, especially when public trust and the accountability of public officers are involved.

The Court recognizes that the *raison d'être* for the right to speedy disposition of cases is the due process consideration that the accused may not be able to properly defend themselves by reason of the loss of evidence after the lapse of time. Such consideration does not arise here. The determinative evidence for the offense charged in this case, being technical in nature, is principally documentary. Thus, any apprehension accused may have over the preservation of such evidence would have been shared by the prosecution.

ACCORDINGLY, plaintiff's *Motion to Admit Amended Information and Compliance for the Submission of Pre-trial Brief for the Prosecution* is **GRANTED**. The *Amended Informations* and the *Pre-Trial Brief (For the Prosecution)* attached thereto are **ADMITTED** and **NOTED**, respectively.

Accused Mermelinda C. Dela Cruz's motion to dismiss embodied in its *Entry of Appearance with (a) Motion to Consolidate and (b) Motion to Dismiss (on the ground of Inordinate Delay) and to Defer Issuance of Warrant of Arrest* filed on October 1, 2024, and accused Maricel A. Manguiat's *Motion to Dismiss* filed on February 3, 2025 and *Motion to Dismiss* filed on April 30, 2025 are **DENIED** for lack of merit.

Let the accused be **ARRAIGNED** on **July 8, 2025** at **8:30 a.m.** on the *Informations* docketed as CTA Crim. Case Nos. O-1187, O-1188, O-1191, O-1207, O-1208, and O-1209.

With respect to accused Maricel A. Manguiat's *Motion for Reduction of Bail* praying that the Court reduce the bail to Php30,000.00 due to limited financial capacity and intent to post bail in cash, the Court notes that said accused already posted the required bond in CTA Crim. Case Nos. O-1187, O-1188, O-1191, O-1207, and O-1209, and CTA Crim. Case No. O-1208, and the Court already approved the same in the *Resolution* dated January 23, 2025²⁸ and *Resolution* dated April

²⁷ *Magno v. People*, G.R. No. 230657, March 14, 2018 [Per J. Perlas-Bernabe, Second Division].

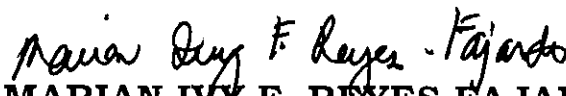
²⁸ Docket – CTA Crim. Case No. O-1187, pp. 215 to 216.

24, 2025,²⁹ respectively. Thus, accused Maricel A. Manguiat’s *Motion for Reduction of Bail* is **NOTED WITHOUT ACTION** for being moot.

Meanwhile, considering plaintiff’s failure to comply³⁰ with the Court’s directive to explain the discrepancies noted³¹ in the *Informations* docketed as **CTA Crim. Case Nos. O-1189 and O-1190**, the same are hereby **DISMISSED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice

²⁹ *Id.* at pp. 353 to 354.
³⁰ *Records Verification* dated April 11, 2025, Docket – CTA Crim. Case No. O-1187, p. 351.
³¹ *Resolution* dated December 27, 2024, Docket – CTA Crim. Case No. O-1187, p. 200.