

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA Crim. Case No. O-812
(NPS Docket No. XVI-INV-19D-00143)
For: Violation of Section 255 in relation
to Sections 253 and 256 of
the NIRC of 1997, as amended.

-versus-

Members:

DEL ROSARIO, P.J., *Chairperson,*
and
MANAHAN, JJ.

**FJORD INTERNATIONAL
CORPORATION/NICHOLSON
C. SANTOS (President) and
JOSEPHINE CHEN (Treasurer),**
Accused.

Promulgated:

SEP 03 2020 9:27am

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R E S O L U T I O N

In a Resolution dated May 27, 2020, plaintiff was given five (5) days from receipt of notice to submit additional proof/documentary evidence to establish the roles or designation of accused Nicholson C. Santos and Josephine Chen in the subject corporation at the time the crime was allegedly committed in 2018.

Records show that plaintiff received the Court's Resolution dated May 27, 2020 on July 1, 2020, hence it had until July 6, 2020 to comply with the directive embodied in said Resolution.

Records further show that as of July 28, 2020, plaintiff failed to comply with the Resolution of the Court.¹

WHEREFORE, considering plaintiff's failure to comply with this Court's Resolution dated May 27, 2020, which will establish the role or designation of accused Nicholson C. Santos and Josephine Chen in the subject corporation at the time the crime was committed under Section 255, in relation to Section 253 (d) and Section 256 of the 1997 National Internal Revenue Code (NIRC), as amended, Criminal Case No. O-812 is hereby **DISMISSED** for lack of probable cause.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


CATHERINE T. MANAHAN
Associate Justice

¹ Records Verification Notice dated July 28, 2020.