

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE
PHILIPPINES,

Plaintiff,

CTA CRIM. CASE NO. O-828

For: Violation of Section 255 of the NIRC
of 1997, as amended.

Members:

- versus -

CASTAÑEDA, JR., Chairperson, and
BACORRO-VILLENA, JJ.

LEON YAP SON,

Accused.

Promulgated:

OCT 14 2020

x ----- x
1:40 p.m.

RESOLUTION

In a Resolution dated 02 June 2020, the Court ordered the plaintiff to submit the original or certified true copy of the subpoena sent to accused Leon Yap Son.

However, *per* Records Verification dated 06 July 2020, the plaintiff failed to submit the said document in accordance with the Court's order. Acting accordingly, the Court dismissed the complaint against accused without prejudice to its re-filing through a Resolution dated 27 July 2020.

On 01 October 2020, plaintiff filed its "Motion for Reconsideration with Compliance for Submission of Subpoena". Therein, plaintiff alleges that the public prosecutor assigned to the present case did not receive a copy of this Court's 02 June 2020 Resolution, nor did he find the same after searching in the Department of Justice's (DOJ's) dockets. The prosecution particularly attributes its failure to comply with the Court's order on the present health crisis plaguing nation which resulted in the implementation of

RESOLUTION

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community lockdowns and non-ideal work arrangements in the offices of the DOJ.

Given the reasons cited and the prosecution's eventual compliance with this Court's previous order to submit a certified true copy of the subpoena sent to accused, We **GRANT** plaintiff's "Motion for Reconsideration with Compliance for Submission of Subpoena" filed on 01 October 2020. Accordingly, the Resolution dated 27 July 2020 is hereby **SET ASIDE**.

Now, under the Constitution and the Revised Rules of Criminal Procedure, a judge is mandated to personally determine the existence of probable cause after his personal evaluation of the prosecutor's resolution and the supporting evidence for the crime charged. These provisions command the judge to refrain from making a mindless acquiescence to the prosecutor's findings and to conduct his own examination of the facts and circumstances presented by both parties.¹ It bears emphasis that the purpose of a warrant of arrest is to place the accused under the custody of the law to hold him for trial of the charges against him.

After consideration of the allegations in the Information and personally evaluating the supporting documents, this Court finds the existence of probable cause to issue a warrant of arrest against accused Leon Yap Son.

WHEREFORE, let a Warrant of Arrest be issued against accused **LEON YAP SON**. The bail bond for his provisional liberty is hereby fixed at SIXTY THOUSAND PESOS (P60,000.00).

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice

¹ *Ma. Gracia Hao and Danny Hao v. People of the Philippines*, G. R. No. 183345, 17 September 2014.