

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

First Division

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA Crim. Case Nos. O-599,
O-600, O-601, O-603 & O-604

- versus -

REBECCA S. TIOTANGCO,
Accused.

X-----X

ORDER

In today's Pre-Trial Conference, the following appeared: Atty. Catherine Rose R. Tortoles, as lead counsel, together with Atty. Sheryll P. Cacayuran for the plaintiff; and Atty. John Michael U. Zambales for the accused, and the accused herself, Ms. Rebecca S. Tiotangco.

The Court **NOTED** the deputation in favor of the lawyers from the Bureau of Internal Revenue ("BIR"), Atty. Sheryll P. Cacayuran and Atty. Catherine Rose R. Tortoles, pursuant to Office Order No. 33 dated 20 November 2013. In the event that there be an updated deputation order, counsels are directed to submit the same within five (5) days from its issuance.

At the inception of the proceedings, the Court **NOTED** that the amount of deficiency tax involved in Criminal Case No. O-600, which is Seven Hundred Ninety-Nine Thousand One Hundred Twenty-Two Pesos and Sixty-One Centavos (₱799,122.61), is below the jurisdictional amount for the Court to act upon. Upon motion of Atty. Tortoles, CTA Criminal Case No. O-600 was withdrawn.

Thereafter, the following matters were considered and agreed upon in today's proceedings:

The proposed stipulation of FACTS stated in plaintiff's Pre-Trial Brief were admitted by Atty. Zambales, except with respect to paragraph six (6), which is modified as follows:

"6. That Accused filed her Quarterly Value Added Tax Returns for the Third (3rd) and Fourth (4th) Quarters for Taxable Year 2008 and for the First (1st) and Second (2nd) Quarters of Taxable Year 2010."

As to the ISSUES, both counsels agreed to adopt the following issues:

1. Whether or not the accused is guilty beyond reasonable doubt of the offense charged in the Informations subject of Criminal Case Nos. O-599, O-601, O-603 and O-604.
2. Whether or not accused is liable to pay the deficiency VAT for the Third (3rd) and Fourth (4th) quarters of taxable year 2008 and for the First (1st) and Second (2nd) quarters of taxable year 2010.

As to the DOCUMENTARY EVIDENCE, both counsels confirmed and reiterated the presentation of documents enumerated in their respective Pre-Trial Briefs.

In addition, the prosecution is allowed to present as additional document, Journal Entry Vouchers, marked as **Exhibit "P-22" with sub-markings**. As to the defense, Atty. Zambales manifested that he is likewise submitting an additional document identified as a Certification issued by Arlene N. Sabellina, Assistant Provincial Accountant of Province of Palawan, marked as **Exhibit "A-215."**

As to the WITNESSES, both counsels reiterated their intention to present the witnesses as enumerated in their respective Pre-Trial Briefs.

The Court noted the Judicial Affidavits of plaintiff's witnesses, namely:

1. May Q. Jaminola;
2. Jose Maria F. Reyes;
3. Edna R. Maligro; and
4. Arlene N. Sabellina.

Plaintiff's last witness, Luzviminda S. Acosta, however, has not yet submitted her Judicial Affidavit. For violation of the Judicial Affidavit Rule and there being no objection on the part of Atty. Zambales, Atty. Tortoles is given a period of **thirty (30) days from today or until December 22, 2017** within which to submit the Judicial Affidavit of said witness, subject to the payment of the minimum fine of **ONE THOUSAND PESOS (P1,000.00)** payable upon the submission of the Judicial Affidavit of Ms. Acosta. In the event that the prosecution ultimately opts to dispense with the testimony of Ms. Acosta, the fine need not be paid.

As prayed for, set a Commissioner's Hearing before Atty. Maria Johoanna F. Chan-Te on **January 17, 2018 at 2:00 p.m.**, both for the marking of the prosecution and the defense's documents.

The presentation of plaintiff's witnesses was likewise set on the following dates:

1. **February 7, 2018 at 8:30 a.m.** for the testimony of May Q. Jaminola;
2. **February 21, 2018 at 8:30 a.m.** for the testimony of Jose Maria F. Reyes;
3. **March 7, 2018 at 8:30 a.m.** for the testimony of Edna R. Maligro
4. **March 21, 2018 at 8:30 a.m.** for the testimony of Arlene N. Sabellina; and
5. **April 11, 2018 at 8:30 a.m.** for the testimony of the current Head of Documents Processing Section, Revenue District No. 36 of the Province of Palawan.

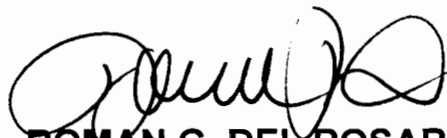
The presentation of the defense's witness was likewise set on **June 6, 2018 at 8:30 a.m.** for the testimony of Rebecca S. Tiotangco.

It is hereby agreed that the testimonies of the prosecution and defense's respective witnesses shall be terminated under the "One (1) Day Examination of Witness Rule." The hearing dates are final and intransferable and no motions for postponement that are dilatory in character shall be entertained by the Court. If such motions are granted in exceptional cases, the postponements by either party shall be deducted from such party's allotted time to present evidence in accordance with the Continuous Trial Rule. Failure of both counsels to comply with the aforementioned schedule of hearings and deadlines shall be a ground for the imposition of fines and other sanctions by the Court.

The accused Rebecca S. Tiotangco, her counsel Atty. John Michael S. Zambales, Atty. Catherine Rose R. Tortoles and Atty. Sheryll P. Cacayuran are hereby notified of these orders in open court. The Court will no longer issue a subpoena to the parties who are present today.

SO ORDERED.

GIVEN IN OPEN COURT, this 22nd day of November 2017, in Quezon City, Philippines.


ROMAN G. DEL ROSARIO
Presiding Justice

(On Leave)
ERLINDA P. UY
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice