

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA CRIM. CASE NO. O-1185

- versus -

For: Violation of Section 3602, in
relation to Section 2503 of the
Tariff and Customs Code of
the Philippines (TCCP), as
amended.

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

Members:

RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

MERMELINDA C. DELA CRUZ,
Room 437, 4th Floor, Regina
Building, Escolta, Manila
(All at large),

Promulgated:

Accused.

FEB 28 2025

x

x

RESOLUTION

In the Resolution dated October 29, 2024, the Court directed the prosecution to submit the first page of the Complaint-Affidavit of Alexander D.G. Ugay and Doy O. De Castro as well as the annexes referred to in the said Complaint-Affidavit within five days from notice.¹

Subsequently, Legaspina Uayan Josol Alparaque (Alparaque) filed a *Formal Entry of Appearance* on September 20, 2024 allegedly for accused Mermelinda C. Dela Cruz (accused Dela Cruz).

¹ Docket, pp. 71 to 73.

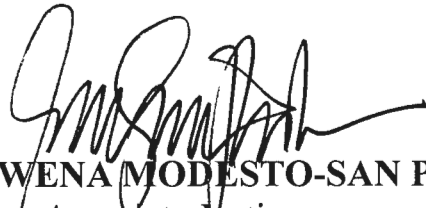
The *Formal Entry of Appearance*, however, was deemed not filed for failure to email its pdf copy pursuant to the *En Banc* Resolution No. 8-2024.²

In view of prosecution's failure to submit the first page of the Complaint-Affidavit of Alexander D.G. Ugay and Doy O. De Castro as well as the annexes referred to in the said Complaint-Affidavit in compliance with the Resolution dated October 29, 2024, which it received on November 15, 2024,³ the Court finds the supporting documents on record insufficient to establish probable cause.

WHEREFORE, premises considered, the instant Information is **DISMISSED** without prejudice.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice

² Minute Resolution dated October 22, 2024, Docket, p. 69.

³ Notice of Resolution dated November 11, 2024, Docket, pp. 172 and 172-A.