

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-1182
Plaintiff,

- 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 Members:
Building, National Highway, Canlalay,
Biñan City, Laguna or
2915 Calia Street, Elvinda Village, San
Pedro City, Laguna)

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.

JUN 03 2025

x ----- x

RESOLUTION

On July 10, 2024, the prosecution filed the *Information* dated June 28, 2022 against herein accused, **ROLANDO A. CUEVAS** and **MERMELINDA C. DELA CRUZ**, for violation of Section 3602 in relation to Section 2503 of the Tariff and Customs Code of the Philippines, as amended, allegedly committed as follows:

On or about 24 July 2015, at the Port of Batangas, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, **ROLANDO A. CUEVAS** and **MERMELINDA C. DELA CRUZ**, owner/proprietor and manager of Monacat Trading, respectively, with evident intent to defraud the Government of the Republic of the Philippines through the importation of luxury vehicles into this country, did then and there, willfully and unlawfully, conspiring and confederating with one another, by means of fraudulent practice, knowingly commit misdeclaration

in the description of goods by means of false statements and information, that is: Monacat Trading, through accused, in its submission of false and fraudulent invoice and declaration of two (2) units of brand new 2015 black and white Toyota Landcruiser GX (Standard) with Chassis No. JTMHV09J8F4158782 and JTMHV09J2F40161385 in container van number TCNU9266888 with Packing List and Invoice No. ENGTLLC954024097-15 covered by Bill of Lading No. 954024094A under Import Entry No. C-6395 that arrived from Dubai, UAE, with taxes and duties amounting to Three Million Four Hundred Sixty-Five Thousand Nine Hundred Thirty-Six Pesos (P3,465,936.00), exclusive of charges and penalties, but was nonetheless found to contain two (2) units of a brand new Toyota Landcruiser GXR Bulletproof, a misdeclaration and gross undervaluation of more than thirty-percent (30%) of the imported article, to the damage and prejudice of the government.

CONTRARY TO LAW.

Legaspina Uayan Josol Alparaque filed a *Formal Entry of Appearance* on September 20, 2024 as counsel for the accused Dela Cruz. Said counsel, however, failed to file a soft copy of the same pursuant to *En Banc* Resolution No. 8-2024.¹

On December 13, 2024, the Court directed the prosecution to submit the original or certified true copies of the Resolution, Investigation Data Form, Referral Letter, and Complaint-Affidavit, as well as to submit the annexes referred to in the Complaint-Affidavit of Alexander D.G. Ugay and Doy O. De Castro. The Court further directed the counsel of accused Dela Cruz to comply with *En Banc* Resolution No. 8-2024.²

Legaspina Uayan Josol Alparaque filed the soft copy of its *Formal Entry of Appearance* on January 8, 2025 in compliance with *En Banc* Resolution No. 8-2024.³

A review of the records of the case shows that the prosecution received on December 26, 2024⁴ the Court's Resolution dated December 13, 2024. Counting five days therefrom, the prosecution should have filed the said annexes on January 2, 2025.⁵ Despite notice, however, the prosecution has failed to comply with the same.⁶

With that, the Court shall now determine whether there is existence of reasonable certainty of conviction based on the documents submitted.

¹ Records Verification dated September 25, 2024, Docket, p. 70.

² Docket, pp. 77 to 80.

³ Docket, p. 81.

⁴ Notice of Resolution dated December 13, 2024, Docket, p. 76.

⁵ Considering that December 31, 2024 and January 1, 2025 are declared Holidays, the next business day is January 2, 2025.

⁶ Records Verification dated January 22, 2025, Docket.

Pursuant to Section 4 of Rule 9 of the 2005 Revised Rules of the Court of Tax Appeals (RRCTA), as amended,⁷ the Court shall determine the existence or non-existence of probable cause.

Corollary thereto, the prosecution submitted the original/certified true copies of the following supporting documents for examination of the Court:

1. Resolution dated June 28, 2022, signed by Assistant State Prosecutor Attorney Christine Fatima V. Estepa, recommended by Senior Deputy State Prosecutor Miguel F. Guido, Jr. and approved by Prosecutor General Benedicto A. Malcontento;
2. Investigation Data Form with NPS Docket No. XVI-INV-15J-00377;
3. Referral Letter dated October 9, 2015 of the Commissioner of Customs; and,
4. Complaint-Affidavit of Alexander D.G. Ugay and Doy O. De Castro dated October 9, 2015

In the Resolution dated December 13, 2025, the Court noted that the Investigation Data Form, Referral Letter, and Complaint-Affidavit are mere photocopies of the certified true copies. Furthermore, the Court notes that the prosecution failed to attach the original or certified true copies of the annexes referred to in the complaint affidavit.

Enshrined in Section 2, Article III⁸ of our Constitution is the inviolable right of the people to be secure in their persons, properties and effects against unreasonable searches and seizures and that no search warrant or warrant of arrest shall issue except upon finding of probable cause.

⁷ SEC. 4. *Warrant of arrest.* – Within ten days from the filing of the information, the Division of the Court to which the case was raffled shall evaluate the resolution of the public prosecutor and its supporting evidence. The Division may immediately dismiss the case if it finds that the evidence on record clearly fails to establish probable cause. If the Division finds probable cause, it shall issue a warrant of arrest signed by the Chairman of the Division. In case of doubt on the existence of probable cause, the Division may order the prosecutor to present additional evidence, *ex parte*, within five days from notice.

⁸ Section 2. The right of the people to be secure in their persons, houses, papers, and effects against unreasonable searches and seizures of whatever nature and for any purpose shall be inviolable, and no search warrant or warrant of arrest shall issue except upon probable cause to be determined personally by the judge after examination under oath or affirmation of the complainant and the witnesses he may produce, and particularly describing the place to be searched and the persons or things to be seized.

Upon filing of an information in court, trial court judges⁹ must determine the existence or non-existence of probable cause based on their personal evaluation of the prosecutor's report and its supporting documents. They may dismiss the case, issue an arrest warrant, or require the submission of additional evidence.¹⁰

Probable cause for the purpose of issuing a warrant of arrest pertains to facts and circumstances which would lead a reasonably discreet and prudent person to believe that an offense has been committed by the person sought to be arrested.¹¹

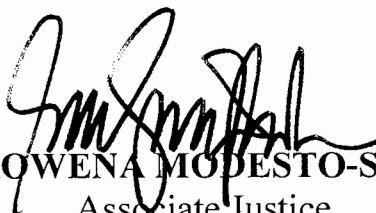
After a careful consideration of the allegations in the *Information* and personally examining and evaluating the supporting documents submitted, without the annexes directed by the Court to be submitted by the prosecution, the Court finds the supporting documents on record insufficient to establish a *prima facie* case against the accused.

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

⁹ In this case, Justices.

¹⁰ *Maza vs. Turla*, G.R. No. 187094, 15 February 2017.

¹¹ *Relampagos vs. Sandiganbayan (Second Division)*, G.R. No. 235480, 27 January 2021.