

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

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA Crim. Case No. O-787
(NPS Docket No. XVI-INV-18D-00105)
For: Violation of Section 255, in relation
to Sections 253 & 256, of the NIRC of
1997, as amended

-versus-

**MANNASOFT TECHNOLOGY
CORPORATION, HANS C. DEE
and ALMA L. FERNANDEZ**

Members:
DEL ROSARIO, P.J., Chairperson,
FABON-VICTORINO, and
MANAHAN, JJ.

Promulgated:

Accused. **NOV 22 2019** : *18/12a*

X- - - - - X

R E S O L U T I O N

In this Court's Resolution dated September 25, 2019, the determination of probable cause of the instant case was held in abeyance subject to plaintiff's submission of the Amended Information to correct the omission of the name of Ms. Rosalinda B. Dee in the caption of the Information considering that her name appeared in the body of said Information and the prosecutor's resolution dated July 19, 2018 and the amount cited therein does not pertain to expanded withholding tax deficiency but to income tax deficiency.

Further, the General Information Sheet (GIS) from the Securities and Exchange Commission was not included among the attachments in the Information which would show that the accused responsible officers were indeed the same officers at the time when the offense was committed.

However, per Records Verification dated October 31, 2019, plaintiff failed to comply with the said resolution.

Section 6, Rule 110 of the Rules of Court provides:

Sec. 6. Sufficiency of complaint or information.

RESOLUTION

CTA CRIM. CASE No. O-787

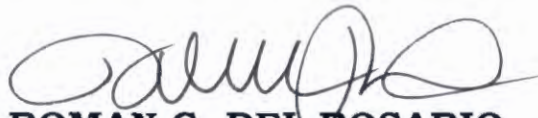
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A complaint or information is sufficient if it states the name of the accused; the designation of the offense by the statute; **the acts or omissions complained of as constituting the offense**; the name of the offended party; the approximate time of the commission of the offense, and the place wherein the offense was committed.

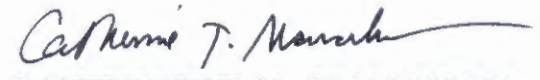
When an offense is committed by more than one person, all of them shall be included in the complaint or information. (*Emphasis supplied*)

WHEREFORE, premises considered, the case is hereby **DISMISSED** for insufficiency of the Information and/or lack of probable cause.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CATHERINE T. MANAHAN
Associate Justice