

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES, CTA Crim. Case Nos.
Plaintiff, O-1124, O-1125, and
O-1126

-versus-

(NPS Docket No. XVI-INV-23B-00099)
For: Violation of Sections 254 and 255,
in relation to Sections 253 (d) and 256
of the NIRC of 1997, as amended.

AUDIOWAV MEDIA, INC.
(LTI Administration Building,
Annex 1, North Main Avenue,
Laguna Technopark, Malamig,
Biñan City, Laguna),

CARLOS JOSE H. HINOLAN
(Unit 208 VM Condominium,
146 Amorsolo Street, Legaspi
Village, Makati City),

MA. OPHELIA G. HINOLAN
(Unit 208 VM Condominium, 146
Amorsolo Street, Legaspi Village,
Makati City),

(ALL AT LARGE),

Accused.

Members:

MANAHAN, Chairperson,
REYES-FAJARDO, and
ANGELES, JJ.

Promulgated:

FEB 26 2024

10:20 a.m.

x

x

R E S O L U T I O N

In a Resolution dated January 8, 2024, plaintiff was given five (5) days from receipt of notice to submit the original or certified true copies of the following documents, to wit:

1. Joint Complaint-Affidavit dated February 2, 2023 issued by the revenue and collection officers of the Bureau of Internal Revenue (BIR) who conducted the tax investigation and audit of the taxpayer's tax liabilities for taxable year 2018;
2. Joint Reply-Affidavit dated March 14, 2023 issued by the same revenue officers indicated in the above Joint Complaint-Affidavit;

RESOLUTION

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3. A *dated* Referral Letter of the Commissioner of Internal Revenue confirming his approval for the filing and institution of a criminal complaint against the accused and the filing of the corresponding Informations before the appropriate court.

Plaintiff was also given the same period within which to submit documentary proof to support the allegation that Carlos Jose H. Hinolan and Ma. Ophelia G. Hinolan were the President and Treasurer, respectively, of Audiowav Media, Inc. at the time the crimes were allegedly committed on August 16, 2021 when the Second and Final Notice was issued against the accused by the BIR.

Records Verification dated January 30, 2024 shows that plaintiff failed to comply with said Resolution of the Court considering that a copy thereof was received by plaintiff on January 17, 2024.

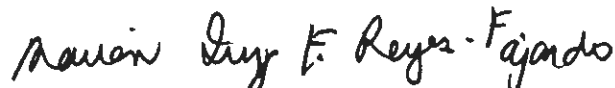
WHEREFORE, considering plaintiff's failure to comply with this Court's Resolution dated January 8, 2024, **CTA Criminal Case Nos. O-1124, O-1125 & O-1126** are hereby **DISMISSED**.

SO ORDERED.



CATHERINE T. MANAHAN

Associate Justice



MARIAN IVY F. REYES-FAJARDO

Associate Justice

(On Official Business)

HENRY S. ANGELES

Associate Justice