

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

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

CTA CRIM. CASE NO. O-1177

- 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 ----- J 3:35 p.m. ----- x

RESOLUTION

In the Resolution dated November 11, 2024, the Court directed the prosecution to submit the annexes referred to in the Complaint-Affidavit of Mr. Alexander D.G. Ugay and Mr. Doy O. De Castro 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).

On September 25, 2024, Alparaque also filed a *Motion to Dismiss (on the ground of Inordinate Delay)* for accused Dela Cruz.

¹ Docket, pp. 173 to 175.

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

It is worthy to note that the *Formal Entry of Appearance* has no confirmation of accused Dela Cruz and she is still at-large.

Considering the foregoing, the Court is constrained not to act on the *Motion to Dismiss (on the ground of Inordinate Delay)*.

On December 12, 2024,³ the prosecution received the Resolution dated November 11, 2024. Counting five days therefrom, the prosecution should have filed the subject annexes on or before December 17, 2024. Despite notice, the prosecution failed to comply with the said Resolution. It likewise failed to file its comment on accused's Mermelinda C. Dela Cruz's *Motion to Dismiss (on the ground of Inordinate Delay)*.⁴

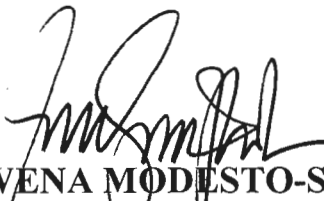
Based on the foregoing, the Court finds the supporting documents on record insufficient to establish probable cause.

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

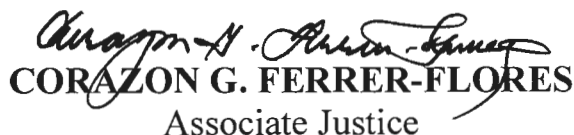
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

² Minute Resolution dated November 12, 2024, Docket, p. 176.

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

⁴ Records Verification dated January 22, 2025, Docket.