

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

**THIRD DIVISION**

**PEOPLE OF THE PHILIPPINES,     CTA CRIM. CASE NO. O-1003**

Plaintiff, For: Violation of Section 255, in  
relation to Sections 253(d) and  
256, of the NIRC of 1997, as  
amended

- versus -

Members:

**REYNALDO Y. DIA and FRITZ  
and MACZOIL ASIA, INC.,** (Units  
3, 4 & 5, 22<sup>nd</sup> Zuellig Bldg., Paseo  
De Roxas cor. Makati Ave., Makati  
City),  
(At-Large)

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

Promulgated:

Accused. **MAY 04 2023**  
*11:30 a.m.*

X ----- X

**RESOLUTION**

On December 6, 2022, the prosecution filed an Information, attaching therewith supporting documents, against herein accused REYNALDO Y. DIA and FRITZ and MACZOIL ASIA, INC., for violation of Section 255 in relation to Sections 253(d) and 256 of the National Internal Revenue Code (NIRC) of 1997, as amended.

However, since Annex “A” and the Tax Returns attached to Annex “D” are mere photocopies, the Court directed the prosecution to submit their original or certified true copies. Likewise, the prosecution has been ordered to clarify the inconsistency in the name of the accused corporation.<sup>1</sup>

Notwithstanding the submission of the prosecution’s *Clarification* on February 15, 2023 that the correct name of accused corporation is Fritz and Macziol Asia Inc. and attaching therewith certified true copy of Annexes A, B, C, and D; List of Returns (RPS) Filed Without Corresponding (CBR) Payments; and Registration Data – Extracted on September 13, 2019 as

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<sup>1</sup> Resolution dated January 25, 2023, Docket, pp. 102 to 104.

attached to Annex D,<sup>2</sup> the Court has observed that only the second (2<sup>nd</sup>) of the eight (8) pages of Annex “A” was submitted and the original or certified true copies of the tax returns to Annex “D” were not presented.<sup>3</sup>

As such, the Court, in its Resolution dated March 16, 2023, gave the prosecution another opportunity to submit the original and certified true copies of the documents attached to the Information and further instructed the latter to amend the Information to reflect the correct name of the accused corporation.<sup>4</sup>

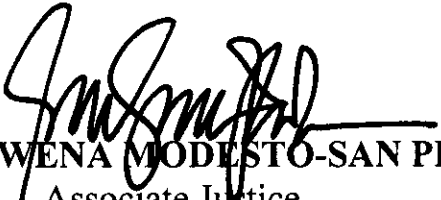
Records show that the prosecution received the Court’s Resolution dated March 16, 2023 on April 4, 2023; however, the prosecution has not yet complied with the said directive.<sup>5</sup>

Considering the foregoing and after a careful evaluation of the case records, the Court finds the supporting documents on record insufficient to establish a probable cause.

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

**SO ORDERED.**

*(On leave)*  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

  
**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice

  
**CORAZON G. FERRER-FLORES**  
Associate Justice

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<sup>2</sup> Docket.

<sup>3</sup> Resolution dated March 16, 2023, Docket.

<sup>4</sup> *Ibid.*

<sup>5</sup> Records Verification Report dated April 13, 2023, Docket.