

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE  
PHILIPPINES,

*Plaintiff,*

CTA CRIM. CASE NO. O-1080

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

Members:

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

- versus -

LINCOLN PORT PARKWAYS  
WAREHOUSING AND  
LOGISTICS CORP. and  
MEDARDO P. PINEDA,  
(Victoria Wave Special Economic  
Zone, Caloocan City, and residential  
address at 725 T. Anzures St. Francis,  
Meycauayan, Bulacan)

(At-Large)

Promulgated:

*Accused.*

FEB 02 2024

*3:10 p.m.*

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**RESOLUTION**

In the Resolution dated September 6, 2023, this Court granted the plaintiff a period of ten (10) days from notice within which to submit the required approval of the Commissioner of Internal Revenue to file the present case. Pending compliance, the determination of the existence of probable cause shall be held in abeyance.

In the Records Verification Report dated January 4, 2024 submitted by this Court's Judicial Records Division, it was noted that the plaintiff failed to comply with the above Resolution despite service of the copies of the notice thereof in the following dates and the following manner:

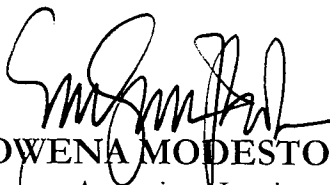
| Date               | Recipient                  | Kind of Service  |
|--------------------|----------------------------|------------------|
| September 19, 2023 | Department of Justice      | Personal Service |
| September 13, 2023 | Bureau of Internal Revenue | Personal Service |

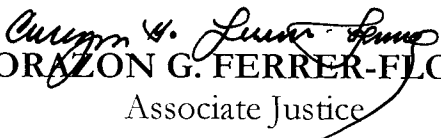
The plaintiff's failure to comply with this Court's directive notwithstanding the grant of more than sufficient time to comply with the same plainly suggests the plaintiff's lack of interest to proceed with the present case. Accordingly, the dismissal of the case, albeit without prejudice, is in order.

**WHEREFORE**, premises considered, CTA Crim. Case No. O-1080 entitled "*People of the Philippines v. Lincoln Port Parkways Warehousing and Logistics Corp. and Medardo P. Pineda*" is **DISMISSED** for plaintiff's failure to prosecute.

**SO ORDERED.**

  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

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

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