

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

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, Plaintiff, - versus - GREEN MONEY TREE LENDING CORPORATION, CHARLES RENZI C. AYSON and ANNE MARJERRIE S. DOMINGO (Green Money Tree Lending Corp., 22F The World Trade Centre, 330 Sen. Gil Puyat Ave. Brgy. Bel-Air, Makati City 1209), Accused.	CTA CRIM. CASE NO. O-1070 For: Violation of Sec. 255, in relation to Secs. 253 and 256 of the National Internal Revenue Code of 1997, as amended Members: RINGPIS-LIBAN, Chairperson, MODESTO-SAN PEDRO, and FERRER-FLORES, JJ. Promulgated: OCT 06 2023
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RESOLUTION

On August 9, 2023, the prosecution filed an Information against herein accused, **GREEN MONEY TREE LENDING CORPORATION, CHARLES RENZI C. AYSON** and **ANNE MARJERRIE S. DOMINGO**, for violation of Section 255 in relation to Sections 253 and 256 of the National Internal Revenue Code (NIRC) of 1997, as amended, allegedly committed as follows:

“That on or about 9 June 2020 and subsequent thereto, in the City of Makati, Philippines, accused Green Money Tree Lending Corporation (with Taxpayer Identification No. 009-690-792-000), Charles Renzi C. Ayson, being the President and Anne Marjerrie S. Domingo, being the Treasurer of said corporation, having filed the corporation’s Quarterly Percentage Tax Return (BIR Form 2551) for the first quarter of 2020 thru BIR’s Electronic Filing and Payment System (EFPS) indicating in the return a tax due of PHP12,020,430.49, did then and there willfully, and unlawfully fail to pay the amount of PHP12,020,430.49 as tax due for the aforestated period, and the amount of surcharges and interests that accrued due to non-payment in the total amount of PHP6,575,340.15, despite demands, to the damage and prejudice of the government.

CONTRARY TO LAW.”

The Court shall now determine the existence or non-existence of probable cause for the issuance of warrant of arrest pursuant Section 4, Rule 9 of the 2005 Revised Rules of the Court of Tax Appeals, as amended, *viz*:

“SEC. 4. *Warrant of arrest.* – Within ten days from the filing of the information, **the Division of the Court to which the case was raffled shall evaluate the resolution of the public prosecutor and its supporting evidence.** The Division may immediately dismiss the case if it finds that the evidence on record clearly fails to establish probable cause. If the Division finds probable cause, it shall issue a warrant of arrest signed by the Chairperson of the Division. In case of doubt on the existence of probable cause, the Division may order the prosecutor to present additional evidence, *ex parte*, within five days from notice.”
(Boldfacing supplied)

Corollary thereto, the prosecution submitted the resolution and its supporting documents, as follows:

1. Certified True Xerox Copy of the Resolution dated June 7, 2023 issued by Assistant City Prosecutor, Michael M. Valmoria and approved by the Deputy City Prosecutor, Josefa D. Laurente, and the City Prosecutor, Dindo G. Venturanza;
2. Certified True Copy of the Investigation Data Form with NPS Docket No. 22L-3161 dated December 2, 2022;
3. Certified True Copy of the Referral Letter dated November 24, 2022 issued by Regional Director Florante R. Aninag of Revenue Region No. 8A-Makati City; and
4. Certified True Copy of the Joint Complaint-Affidavit of Revenue Officers Jee D. Belo, Emmanuel J. Bautista and Feliciano A. Verzosa, Jr., with attachments that are all certified true copies.

After a careful consideration of the allegations in the Information and personally examining and evaluating the resolution and its supporting documents, the Court finds that the prosecution failed to establish probable cause.

The certified true xerox copy of the Resolution, signed by Assistant City Prosecutor Michael M. Valmoria and as recommended by Deputy City

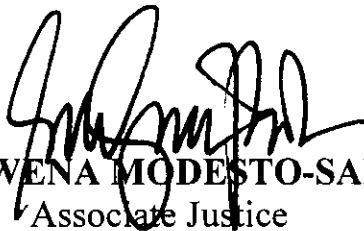
Prosecutor Josefa D. Laurente, and approved by City Prosecutor Dindo G. Venturanza, purporting as the basis for filing of the Information with this Court, was dated later than the Information filed. The said Resolution of the Office of the City Prosecutor was dated June 7, 2023 while the Information was dated May 22, 2023. Clearly, there was no resolution yet based on the preliminary investigation conducted when the Information was executed. Otherwise stated, the Information was prematurely executed.

WHEREFORE, CTA Crim. Case No. O-1070 is **DISMISSED** without prejudice.

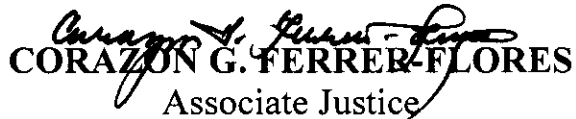
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice