REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION
****

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

MELCHOR P. TAN, JR./
MICHAEL RAY QUIMPO,
c/o 52-D Cruz Warehouse, DFS Compound, F. Halili Avenue, Bagbaguin, Sta. Maria Bulacan,
(BOTH AT-LARGE)
Accused.

CTA CRIM. CASE No. O- 074
(I.S. No. 05-6004)

For: Violation of Sec. 27 in relation to Sec. 255 of the National Internal Revenue Code

Members:

Acosta, Chairman,
Bautista, and
Casanova, *JJ.*

Promulgated:

APR 04 2008 , 2:30 PM

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RESOLUTION

The "**Compliance With Entry of Appearance**" filed on March 27, 2008 in conformity with this Court's March 5, 2008 Resolution, by the special prosecutors of the Bureau of Internal Revenue is hereby **NOTED**. Attached thereto as Annex "A" is a certified machine copy of the Amended Articles of Incorporation of Mannequin International Corporation.

The Amended Articles of Incorporation of Mannequin International Corporation show that a person named **Melchor P. Tan** is the president of the said corporation. However, accused in this case is **Melchor P. Tan, Jr.** Moreover, nothing in the said attachment show the participation and connection to the erring corporation of the other accused, Michael Ray Quimpo.

As held in this Court's March 5, 2008, before penal liability can attach on the responsible officers, the prosecution must show proof of their participation, direct or otherwise, on the acts or omissions of the erring corporation. In this regard, the prosecutors failed.

In view of this failure, the criminal case against **MELCHOR P. TAN, JR.** and **MICHAEL RAY QUIMPO** is hereby **DISMISSED** for lack of probable cause, without prejudice.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice