

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-1182
Plaintiff, For: Violation of Section 3602, in
relation to Section 2503 of the
Tariff and Customs Code of
the Philippines (TCCP), as
amended

- versus -

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.

JUL 31 2026

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RESOLUTION

Before the Court is plaintiff's **Motion for Reconsideration (of the Resolution of the Honorable Court dated 3 June 2025)** filed on July 3, 2025.

On June 3, 2025, the Court dismissed the instant case, in view of plaintiff's failure to submit the annexes directed by the Court and for failure to establish a *prima facie* case against accused.

In its *Motion*, plaintiff prays for the Court to reconsider the dismissal of the instant case on the grounds that: (1) the complete copy of the original Complaint-Affidavit of Alexander D.G. Ugay and Doy O. De Castro together with the annexes referred to in the Complaint-Affidavit filed with the *Information* were provided by plaintiff and contained as scanned copies

in a universal serial bus (USB) drive in accordance with CTA *En Banc* Resolution No. 2-2022; and, (2) the original or certified true copies of the annexes referred to in the Complaint-Affidavit were subject of fire incident in the Bureau of Customs (BOC), as evidenced by a Certification issued by the Bureau of Fire Protection (BFP).

In the Resolution dated February 4, 2026,¹ the Court directed plaintiff to submit certified machine copies of the original or certified true copies of the annexes in hard/paper form, which are referred to in the *Complaint-Affidavit*; the original or certified true copy of the Bureau of Fire Protection (BFP) Certification, the *Affidavit* of Ms. Darlyn Joy P. Dizon, and the Department of Justice (DOJ) Resolution dated June 28, 2022 in hard/paper form; and/or Certification issued by the record custodian on the soft copies contained in the USB within five days from notice.

On March 17, 2026, the Judicial Records Division issued a Records Verification stating that plaintiff failed to comply with the said Resolution.²

A second look at the records, however, shows that plaintiff submitted one USB and one folder containing the scanned copies of the certified true copies, among others, of the Resolution, Referral Letter and Complaint-Affidavit of SA1 Alexander D.G. Ugay and SA1 Doy O. De Castro.

The Court finds the foregoing sufficient. Accordingly, the Court shall grant plaintiff's *Motion for Reconsideration* and recall and set aside the Resolution dated June 3, 2025.

The Court shall now determine the existence of probable cause to go on with the prosecution of the case.

Upon perusal of the *Information* filed on July 10, 2024, including the attachments therein and the additional documents submitted, the Court finds the existence of probable cause for the issuance of Warrants of Arrest against all the accused.

ACCORDINGLY, plaintiff's **Motion for Reconsideration (of the Resolution of the Honorable Court dated 3 June 2025)** is **GRANTED**. In view thereof, the Resolution dated June 3, 2025 is **RECALLED** and **SET ASIDE**.

¹ Docket, pp. 77 to 79.

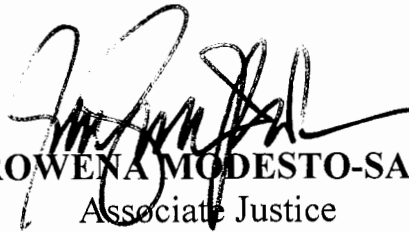
² Resolution dated June 3, 2025, Docket.

Let **Warrants of Arrest** be issued for accused **Rolando A. Cuevas** and **Mermelinda C. Dela Cruz**. The bail bond for their provisional liberty is set at **One Hundred Twenty Thousand Pesos (₱120,000.00)** each.

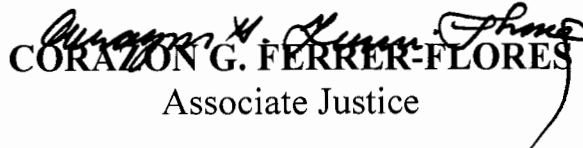
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice