REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

DIVINO A. LOTA
Accused.

C.T.A. Criminal Case No. 0-018

For: ***Violation of Section 255 in relation to Sections 253 (d) & 256 of the National Internal Revenue Code***

Members:

Castañeda, Jr., *Chairperson*
Uy, and
Palanca-Enriquez, *JJ.*

Promulgated:

MAY 2 5 2006

x- -x

RESOLUTION

In compliance with this Court's Resolution dated April 4, 2006, Assistant City Prosecutor Anabel D. Magabilin sent a letter through registered mail on April 22, 2006 addressed to this Court, manifesting that the records previously forwarded to this Court are the only records received by the Office of the City Prosecutor of Manila from the Legal Department of the Bureau of Internal Revenue.

In view of plaintiff's failure to present documentary evidence to show that the filing of the above-captioned case was made in accordance with the requirements set forth under Section 220 of the 1997 National Internal Revenue Code, which specifically provides that: "xxx no civil or criminal action for the recovery of taxes or the enforcement of any fine, penalty or forfeiture under this Code shall be filed in court without the approval of the Commissioner", the instant Information is hereby **DISMISSED** without prejudice to re-filing of the same upon compliance with said provision of law.

SO ORDERED.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

(On Official Business)
OLGA PALANCA-ENRIQUEZ
Associate Justice

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