REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

JOSE MA. S. CALANGI, c/o INVESTORS ASSURANCE CORPORATION,
Unit 12-D Beverde Tower 15, San Miguel Avenue, Ortigas Center, Pasig City,
Accused.

CTA CRIM. CASE NO. O-369

For: Violation of Section 255 in relation to Sections 253 (d) and 256 of the Tax Reform Act of 1997, as amended by R.A. 8424.

Members:
DEL ROSARIO, *Chairperson,*
UY, *and*
MINDARO-GRULLA, *JJ.*

Promulgated:

MAY 22 2014 ; 4:00 p.m.

x- -x

RESOLUTION

In the March 20, 2014 Resolution,[1] this Court ordered Senior Assistant City Prosecutor Winnie M. Edad and Assistant City Prosecutor Raul M. Husmillo to submit the original or certified true copy of the written authority from the Commissioner of Internal Revenue to file the criminal action against the accused, in accordance with Section 220 of the National Internal Revenue Code (NIRC) of 1997, as amended, and Section 2 of Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA),[2] which reads as follows:

> "**SEC. 220.** ***Form and Mode of Proceeding in Actions Arising under this Code.*** - Civil and criminal actions and proceedings instituted in behalf of the Government under the authority of this Code or other law enforced by the Bureau of

[1] Docket pp. 34-35.
[2] A.M. No. 05-11-07-CTA, enacted on November 22, 2005.

> Internal Revenue shall be brought in the name of the Government of the Philippines and shall be conducted by legal officers of the Bureau of Internal Revenue but 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." (*Underscoring Ours.*)
>
> "**SEC. 2. *Institution of criminal actions.*** – All criminal actions before the Court in Division in the exercise of its original jurisdiction shall be instituted by the filing of an information in the name of the People of the Philippines. In criminal actions involving violations of the National Internal Revenue Code and other laws enforced by the Bureau of Internal Revenue, the Commissioner of Internal Revenue must approve their filing. In criminal actions involving violations of the Tariff and Customs Code and other laws enforced by the Bureau of Customs, the Commissioner of Customs must approve their filing." (*Underscoring Ours.*)

However, as per verification report of the Records Division dated April 10, 2014, the above-mentioned public prosecutors failed to present documentary evidence to show that the filing of the instant case was made in accordance with the requirements set forth under Section 220 of the NIRC of 1997, as amended, and Section 2 Rule 9 of the RRCTA.

WHEREFORE, in the light of the foregoing, the above-captioned case is **DISMISSED without prejudice**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

ON LEAVE
ERLINDA P. UY
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice