REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, *Plaintiff,*	**C.T.A. CRIM. CASE NO. 0-005** For: Non-Filing of Income Tax Return
	Members:
-versus-	CASTAÑEDA, JR., Chairman UY, and PALANCA-ENRIQUEZ, JJ.
	Promulgated:
DANTE T. TAN, *Accused.*	JUL 27 2005

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RESOLUTION

Accused Dante T. Tan is charged before this Court with the crime of Non-filing of Income Tax Return under an Information which reads as follows:

"INFORMATION

The undersigned State Prosecutor, Department of Justice, hereby accuses Dante T. Tan of non-payment of capital gains taxes punished under Section 255 of the National Internal Revenue Code committed, as follows:

'On or about 15 April 1998 up to the present, within the jurisdiction of the Honorable Court, the accused, a registered taxpayer with Taxpayer Identification Number 132-620-617, did then and there willfully and unlawfully refuse and fail to file his income tax return for the taxable year 1997.

CONTRARY TO LAW."

In this regard, *Section 7(b) of R.A. No. 9282* provides:

"Section 7. Section 7 of the same Act is hereby amended to read as follows:

'Section 7. Jurisdiction. – The CTA shall exercise:

(a) x x x
(b) Jurisdiction over cases involving criminal offenses as herein provided:

'(1) Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs: *Provided, however*, That offenses or felonies mentioned in this paragraph where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate. xxx.'"

A perusal of the allegations of the Information shows that the accused is being charged for Non-Filing of Income Tax Return, without any specified amount of the tax being claimed. Pursuant to the aforequoted provision, it is clear that this case falls within the exclusive original jurisdiction of the regular courts, and the jurisdiction of this Court shall be appellate. The Court, therefore, is left with no recourse but to dismiss the case for lack of jurisdiction.

Furthermore, the Court also notes that while the caption of the Information shows that the accused is charged with the crime of Non-Filing of Income Tax Return, the first paragraph of the Information, however, accuses Dante T. Tan of non-payment of capital gains taxes.

WHEREFORE, for lack of jurisdiction, the case in caption is hereby **DISMISSED**, without prejudice to filing the same in the proper forum.

SO ORDERED.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice