REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

ANN UY TOLENTINO,
(Base Camp Maramag, Bukidnon)
(At large),
Accused.

CTA CRIM. CASE NO. O-1084

For: Violation of Section 254 of the National Internal Revenue Code of 1997, as amended

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:

OCT 23 2023; 3:10PM

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RESOLUTION

In the Resolution dated September 19, 2023, the prosecution, represented by Prosecution Attorney Victor G. Dalanao, Jr., was given a non-extendible period of five (5) days from receipt thereof to present documents, if any, showing that the principal amount involved in the present case is within the jurisdiction of this Court.

A perusal of the records shows that the prosecution received a copy of the Resolution dated September 19, 2023 on September 28, 2023. Thus, it had until October 3, 2023 within which to comply with the Court's directive.

The prosecution, however, failed to present any documents showing that the principal amount involved in the present case is within the jurisdiction of this Court as per Records Verification dated October 16, 2023. Consequently, the Court's findings that accused's basic Value-Added Tax deficiency is ₱884,335.99 as of December 10, 2022 stands.

Considering that the principal amount of taxes, exclusive of charges and penalties, that can be claimed from accused in this case is less than ₱1,000,000.00, it is the regular courts which has jurisdiction over this case.

WHEREFORE, premises considered, CTA Criminal Case No. O-1084 is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON LEAVE
LANEE S. CUI-DAVID
Associate Justice