

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

-versus-

CTA Crim. Case No. O-683

For: Violation of Section 255, in
relation to Section 253(d) & 256,
Tax Code of 1997 as amended by
Republic Act 8424

Members:

DEL ROSARIO, *P.J., Chairperson,*
FABON-VICTORINO, *and*
MANAHAN, *JJ.*

HENRY SY,

15 Inda Maria St. Potrero,
Malabon and/or 825 Reina
Regente St., Binondo, Manila,

Accused.

Promulgated:

APR 08 2019 ; 11:26 am

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R E S O L U T I O N

On January 25, 2019, the Court issued a resolution granting the prosecution a period of ten (10) days to take appropriate action with respect to the Court's observations that:

- 1) the Information failed to allege whether the deficiency Income Tax of Php3,047,024.84, for the year 2012, is exclusive of charges and penalties; and
- 2) the letter-referral for the conduct of preliminary investigation and filing of appropriate information, supposedly signed by the Commissioner of Internal Revenue (CIR), was signed by a Mr. Romulo L. Aguila, Jr., without indicating Mr. Aguila's position.

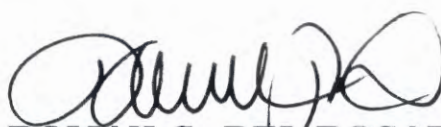
Per Records Verification dated March 25, 2019, plaintiff failed to take appropriate action, nor submit an Amended Information.

With the absence of any document showing that Mr. Aguila is indeed one of the authorized officers under Revenue Delegation Authority Order (RDAO) No. 2-2007 to sign the letter-referral for preliminary investigation and filing of the appropriate information, the Court cannot conclude that the instant Information was indeed filed under and with the consent of the CIR.

Furthermore, the jurisdiction of this Court is limited to criminal offenses where the principal amount of taxes and fees, claimed is at least One Million Pesos (Php1,000,000.00), exclusive of charges and penalties, thus, it is necessary that Information clearly state that the amount of taxes and fees claimed is more than Php1,000,000.00 and that the same is exclusive of charges and penalties. Considering that the allegations in the Information do not state whether the amount of Php3,047,024.84 is exclusive of interest and charges, the Court cannot determine whether the case is within its jurisdiction.

WHEREFORE, for the foregoing reasons, the case is hereby **DISMISSED**, without prejudice.

SO ORDERED.


ROMAN G. DEL ROSARIO
Presiding Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CATHERINE T. MANAHAN
Associate Justice