REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

BERNADETTE BALUYUT GONZALES,
c/o Dragon Ehden Enterprise
2231-B Narra Street
Brgy. 227, Zone 21, Tondo, Manila
Accused.

CTA CRIM. CASE NO. O-1308
For: Violation of Section 254 in relation to Section 222(a) of the National Internal Revenue Code of 1997, as amended

Members:

RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:
JUL 0 4 2025
3:50 p.m.

x--x

RESOLUTION

Records show that on May 23, 2025, the prosecution filed an Information against herein accused for violation of Section 254 in relation to Section 222(a) of the National Internal Revenue Code of 1997, as amended (1997 NIRC), allegedly committed as follows:

> "The undersigned accuses **BERNADETTE BALUYUT GONZALES** of a Violation of Section 254 in relation to Section 222 (a) of the National Internal Revenue Code (NIRC) of 1997 as amended, committed as follows:
>
> That sometime during the **year 2011 up to November 27, 2020**, in the City of Manila, Philippines, the said accused, being then the proprietress of **DRAGON EHDEN ENTERPRISES with registered business address at No. 2231-B Narra Street, Brgy. 227, Zone 21, Tondo, this City**, did then and there willfully and

unlawfully attempt to evade or defeat tax imposed by the Bureau of Internal Revenue, by not paying and/or remitting the payment of her **Deficiency Income Tax in the amount of P5,870,363.18 and Deficiency Value Added Tax in the amount of P2,292.113.91 or all in the total amount of P8,162,477.09 inclusive of surcharges and interest, covering the period from the year 2011 up to November 27, 2020**, in violation of the said Section 254 in relation to Section 222 (a) of the National Internal Revenue Code (NIRC) of 1997, as amended.

Contrary to law."

This case merits dismissal.

Section 7(b)(1) of Republic Act (RA) No. 1125, as amended, states:

"SEC. 7. *Jurisdiction.* — The CTA shall exercise:

(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. x x x" *(Emphasis supplied)*

In relation thereto, Section 3(b)(1), Rule 4 of the Revised Rules of the Court of Tax Appeals (RRCTA) clarified that the CTA in Division exercises exclusive original jurisdiction over criminal tax cases which: (1) arises from violation of the National Internal Revenue Code; and (2) the principal amount of taxes and fees, *exclusive of charges and penalties*, claimed is one million pesos or more.

It is well-settled that the averments in the information characterize the crime to be prosecuted and the court before which it must be tried. To determine the jurisdiction of the court in criminal cases, the information must be examined for the purpose of ascertaining whether or not the facts set out therein and the punishment provided for by law fall, within the jurisdiction of the court where the information is filed.[1]

The Information charged the accused for violation of Section 254 in relation to Section 222(a) both of the 1997 NIRC. It states that the accused failed to pay or to remit the payment for her *"Deficiency Income Tax in the amount of P5,870,363.18 and Deficiency Value Added Tax in the amount of P2,292.113.91 or all in the total amount of P8,162,477.09 inclusive of surcharges and interest, covering the period from the year 2011 up to November 27, 2020".* These averments hardly suffice to bestow this Court with jurisdiction over the criminal case. The Information failed to expressly state which part of the alleged total amount of ₱8,162,477.09 actually pertains to the principal amount of taxes and fees, exclusive of charges and penalties. In the absence of the required jurisdictional allegation in the Information as to the amount of basic tax that the government claims against the accused, this Court is constrained to dismiss the criminal case for lack of jurisdiction.

ACCORDINGLY, the Information is **DISMISSED** for lack of jurisdiction.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

[1] *Buaya v. Polo,* G.R. No. 75079, January 26, 1989.