REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

C.T.A. CRIM CASE NO. 0-009

-versus-

Members:

ACOSTA, *PJ*, Chairman
BAUTISTA, and
CASANOVA, *JJ.*

LALAINE N. GONZALES,
Accused.

Promulgated:
SEP 20 2005

x--x

RESOLUTION

On August 5, 2005, the Assistant City Prosecutor Lea D. Llavore filed an Information before the First Division, against Lalaine N. Gonzales, being the President/Officer-In-Charge/Authorized Officer of M. Tambunting Pawnshop, Inc., for alleged violation of Section 255 in relation to Sections 253(d) and 256 of the 1997 National Internal Revenue Code.

The Court issued a Resolution dated August 17, 2005 ordering Assistant City Prosecutor Llavore to forward the records of the preliminary investigation;

submit a copy of the Commissioner of Internal Revenue's certification or letter of authority issued to Regional Director Ruperto P. Somera for the filing of a criminal complaint against the accused; and to present additional evidence within five (5) days therefrom.

In compliance to the said order, the original copy of the records of the case previously docketed as I.S. No. 03I-26853 consisting of fifteen (15) pages was forwarded to this Court on September 2, 2005. However, the authorization from the Commissioner of Internal Revenue as required in the aforesaid Resolution was not submitted by the plaintiff nor was additional evidence presented by the plaintiff within the period given.

WHEREFORE, upon evaluation of the evidence on record, the Court hereby **RESOLVES** to **DISMISS** case without prejudice to the refiling, for failure to comply with Sections 220 and 221 of the National Internal Revenue Code of 1997.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice