

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

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

**C.T.A. CRIMINAL
CASE NO. 0-025
For: Violation of Sec. 3602 in
relation to Sec. 2503 and 2530,
Tariff and Customs Code of the
Philippines, as amended**

-versus-

Members:

**ACOSTA, P.J.
BAUTISTA, and
CASANOVA, JJ.**

**RANDY DE LEON,
ARCELI F. MAGDALENO,
AND MARIE GRACE QUINTO,**
Accused.

Promulgated:

OCT 17 2006, 2:10 PM

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RESOLUTION

The Court of Tax Appeals First Division, via a Resolution dated September 13, 2006, ordered State Prosecutor Bernardo L. Parico to submit, among others, proof that the filing of criminal case against the accused is with the written approval or authorization of the Commissioner of Customs for Deputy Commissioner Alexander Arevalo to file this case.

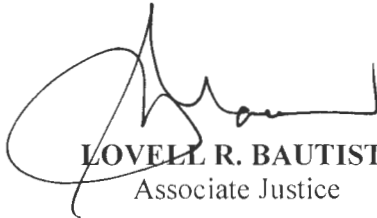
On October 10, 2006, State Prosecutor Bernardo L. Parico filed a Manifestation/Compliance in fulfillment of this Court's September 13, 2006 Resolution, attaching thereto, among others, a copy of the "Referral for preliminary investigation dated December 2, 2005 from OIC and Deputy Commissioner Alexander M. Arevalo, authorizing the Hon. Jovencito R. Zuño, Chief State Prosecutor, to file the above-captioned case before the proper court." The said

Referral for Preliminary Investigation is the same document previously filed with this Court and which the Court deemed insufficient to satisfy the specific requirement of **Section 2401 of the Tariff and Customs Code of the Philippines** of written approval or authorization of the Commissioner of Customs for filing in Court of civil or criminal actions.

WHEREFORE, for failure of State Prosecutor Bernardo L. Parico to comply with the order to submit to this Court proof that the filing of criminal case against the accused is with the written approval or authorization of the Commissioner of Customs, the case is hereby **DISMISSED WITHOUT PREJUDICE** to its re-filing upon presentation of said written approval or authorization of the Commissioner of Customs for Deputy Commissioner Alexander Arevalo to file the present case.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice


LOVELL R. BAUTISTA
Associate Justice


CAESAR A. CASANOVA
Associate Justice