

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

FIRST DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

-versus-

REBECCA S. TIOTANGCO,
153 Mabini St., Puerto Princesa
City, Entrepreneur of Anilos
Trading and Construction,

Accused.

X- - - - -X

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

-versus-

REBECCA S. TIOTANGCO,
Entrepreneur of Anilos Trading
and Construction,

Accused.

X- - - - -X

CTA Crim. Case No. O-602

(NPS Docket No. XVI-INV-141-00270)

For: Violation of Section 255 of the
National Internal Revenue Code of
1997, as amended

CTA Crim. Case No. O-605

(NPS Docket No. XVI-INV-141-00270)

For: Violation of Section 255 of the
National Internal Revenue Code of
1997, as amended

Members:

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

Promulgated:

FEB 28 2020 8:50 a.m.

DECISION

MANAHAN, J.:

Accused Rebecca S. Tiotangco is charged for violation of
Section 255 of the 1997 National Internal Revenue Code, as
amended (NIRC), in the two Informations quoted below:

CTA Crim. Case No. O-602

"The undersigned Assistant State Prosecutor of the
Department of Justice, hereby accuses **REBECCA S.
TIOTANGCO** of violation of Section 255 of the National 