CTA Form No. 8 (For DCC)

25-000557-0006

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CRIM CASE NO. O-1319

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

WU QILONG a.k.a. RONALD/a.k.a.TONY,
Accused.

NOTICE OF RESOLUTION

To:

PROVINCIAL PROSECUTOR RAMONCITO BIENVENIDO T. OCAMPO, JR.
ASSISTANT PROVINCIAL PROSECUTOR JAMES ORVEN S. ESCALONA
Hall of Justice Building
Capitol Compund, Guinhawa
Malolos City, Bulacan

GREETINGS:

You are hereby notified by these presents that on **August 13, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **August 13, 2025.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES, *Plaintiff,*	**CTA CRIM. CASE NO. O-1319**
	For: Unlawful possession of any cigarette papers in bobbins or rolls, etc., under Section 260 of the National Internal Revenue Code (NIRC), as amended by Republic Act No. 11467 and Republic Act No. 11346.
- versus -	*Members*:
	DEL ROSARIO, *P.J., Chairperson,* **BACORRO-VILLENA**, *and* **CUI-DAVID**, *JJ.*
WU QILONG a.k.a. RONALD/a.k.a. TONY, *Accused.*	Promulgated: AUG 13 2025, 8:20AM

x - x

RESOLUTION

On July 1, 2025, the prosecution filed an *Information* charging the accused, **Wu Qilong a.k.a. Ronald/a.k.a. Tony**, with a violation of Section 260 of the National Internal Revenue Code (NIRC) of 1997, as amended, allegedly committed as follows:

> "That on or about November 6, 2024, in the Municipality of San Rafael, Bulacan, the above named-named accused, without lawful authority and valid explanation, did then and there willfully, unlawfully and knowingly possess the following:

Product	Quantities
Tobacco small sack raw material	373 sacks
Tobacco big sack raw material	47 sacks
Tobacco boxes raw material	178 boxes
Cigarette filter raw material	5,244,000 sticks
Cigarette paper raw material	1,005 Bobbins
Filter paper raw material	800 Bobbins
Cigarette foil raw material	659 Bobbins

x---x

RGD Hinge Lid blank raw material	250,500 pcs
New two moon hinge lid blank raw material	474,000 pcs
HP Red Hinge lid Blank raw material	24,000 pcs
New Berlin Hinge Lid Blank raw material	95,000 pcs
New Orleans Hinge Lid blank raw material	7,500 pcs
Modern cigarette hinge lid blank raw material	180,000 pcs
Champion mild menthol hinge lid blank raw material	12,000 pcs
Carnival blue hinge lid blank raw material	300,000 pcs
New two moon soft pack label raw material	182,000 pcs
Richman royal soft pack label raw material	100,000 pcs
Soda hinge lid blank raw material	361,000 pcs
RGD ream/cartoon raw material	49,000
Carnival cartoon/ream raw material	878,000 pcs
Fort black menthol cartoon/ream raw material	124,000 pcs
Cannon menthol cartoon/ream raw material	26,000 pcs
Cigarette pack plastic wrap raw material	787 bobbins
Cartoon plastic wrap raw material	10 bobbins
Master case raw material	6,872 pcs
Cannon menthol cigarette finish product	150 packs
Glue raw material	46 containers

located inside the warehouse located at Brgy. Maronquillo, San Rafael, Bulacan, used in the manufacture of cigarettes, without authority from the Bureau of Internal Revenue.

CONTRARY TO LAW."

However, upon perusal of the *Information,* it is noted that no monetary amount is specified in relation to the offense charged.

Section 7(b)(1) of Republic Act (RA) No. 1125,[1] as amended by RA No. 9282,[2] provides:

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

xxx xxx xxx

(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**. Any provision of law or the Rules of Court to the contrary notwithstanding, the

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[1] An Act Creating the Court of Tax Appeals.
[2] An Act Expanding the Jurisdiction of the Court of Tax Appeals.

> criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously instituted with, and jointly determined in the same proceeding by the CTA, the filing of the criminal action being deemed to necessarily carry with it the filing of the civil action, and no right to reserve the filing of such civil action separately from the criminal action will be recognized." (*Boldfacing and underscoring supplied*)

Based on the foregoing, where no specific amount of taxes or fees is claimed in connection with the offense charged, original jurisdiction lies with the regular courts, while the Court of Tax Appeals (CTA) shall exercise appellate jurisdiction only.

Since the *Information* in this case does not allege any particular amount of taxes or fees due, jurisdiction over the criminal case properly rests with the regular courts, and any appeal therefrom may be brought before the CTA.

ACCORDINGLY, the *Information* filed on July 1, 2025, and docketed as CTA Criminal Case No. O-1319 is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice