REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

****

PEOPLE OF THE PHILIPPINES,
Plaintiff,

C.T.A. CRIM. CASE NO. O-007

- versus -

Members:

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

MADELEINE P. HERNANDEZ,
Accused.

Promulgated:
SEP 0 1 2005 *ccAApolinario*

x -x

RESOLUTION

On July 26, 2005, an Information was filed before this Court by Assistant City Prosecutor Lolita S. Rodas, for alleged violation by the accused Madeleine P. Hernandez as responsible officer of Hernandez Leathergoods Incorporated, of Section 255 in relation to Sections 253(d) and 256 of the 1997 Tax Code, as amended by Republic Act No. 8424.

In order to determine the existence of probable cause, the Court ordered Assistant Prosecutor Rodas on August 10, 2005, 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 Teodorica R. Arcega for the filing of a criminal complaint against the accused; and to present additional evidence within five (5) therefrom.

On August 23, 2005, the complete original records of the case previously docketed as I.S. No. 04H-19078 consisting of fifteen (15) pages, was forwarded to this Court in compliance with the Resolution of August 10, 2005. However, the authorization from the Commissioner of Internal Revenue as required in the said Resolution was not submitted by the plaintiff nor was additional evidence presented by the plaintiff within the period given. In addition, the plaintiff failed to show how Madeleine P. Hernandez is being held as the officer of the corporation responsible for the subject violation.

WHEREFORE, after weighing the evidence on record, the Court hereby **RESOLVES to DISMISS** this case without prejudice to refiling, for failure to comply with Sections 220 and 221 of the National Internal Revenue Code of 1997 and for failure to show how the accused was made responsible for the subject violation pursuant to Section 253(d) of the same Code.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice