

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,  
Plaintiff,

C.T.A. CRIMINAL CASE  
NO. O-006

For: Non-Filing of  
Income Tax Return

- versus -

DANTE T. TAN (at large,  
with last known addresses at  
131-A Lake Street, Salapan,  
San Juan, Metro Manila;  
69 Zodiac Street, Bel-Air,  
Makati City; and No. 7,  
Zamboanga Street, Marina  
Homes, Asia World, Parañaque  
City),

Members:  
ACOSTA, Chairman  
BAUTISTA, and  
CASANOVA, JJ.

Promulgated:

Accused.

JUL 18 2005

X ----- X

RESOLUTION

After careful perusal of the Information filed by the State Prosecutor, Department of Justice, on July 8, 2005, the court hereby **NOTED** certain discrepancies as appearing in the caption of this case (**For: Non-Filing of Income Tax Return**) as compared with the body of the Information which reads as follows:

“The undersigned State Prosecutor, Department of Justice, hereby accuses Dante T. Tan of **non-payment of capital gains taxes** punished under Section 255 of the National Internal Revenue Code committed, as follows:

On or about 15 April 1999 up to the present, within the jurisdiction of the Honorable Court, the accused, a registered taxpayer with Taxpayer Identification Number 132-620-617, did then and there willfully and unlawfully refuse and fail to file his income tax return for the taxable year 1998.

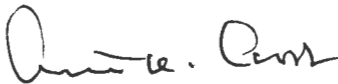
**CONTRARY TO LAW.**

Manila for Quezon City, 20 April 2005.”

Likewise, the Information charges the accused for non-filing of income tax return for taxable year 1998 which is not capable of pecuniary estimation.

**WHEREFORE**, this case is hereby **DISMISSED** for lack of jurisdiction. The expanded criminal jurisdiction of this court pursuant to Section 7(b)(1) of Republic Act No. 9282 provides that the “exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate.” The Information charges the accused Mr. Dante T. Tan for non-filing of income tax return for taxable year 1998. Considering that the Information in this case is not capable of pecuniary estimation where there is no specified amount claimed, the regular courts have jurisdiction of the offense charged and not the Court of Tax Appeals.

**SO ORDERED.**



**ERNESTO D. ACOSTA**  
**Presiding Justice**



**LOVELL R. BAUTISTA**  
**Associate Justice**



**CAESAR A. CASANOVA**  
**Associate Justice**