REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

<u>SECOND DIVISION</u>

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

CTA Crim. Case No. <u>0-118</u>

***For:* <u>*Violation of Section 255 (Failure to Supply Correct and Accurate Information) of the 1997 NIRC*</u>**

ANTONIO VILLAN MANLY and RUBY ONG MANLY,
Accused.

Members:

CASTAÑEDA, JR., Chairperson;
UY, and
ENRIQUEZ, <u>JJ.</u>

Promulgated:

APR 0 2 2009

x -x

11:04 a.m.

RESOLUTION

Accused Antonio Villan Manly and Ruby Ong Manly stand charged for Violation of Section 255 (Failure to Supply Correct and Accurate Information) of the 1997 National Internal Revenue Code in the instant Criminal Case, the Information of which reads as follows:

> *That on or about the month of April 2004, in the City of Manila and within the jurisdiction of this Honorable Court, the above-named accused* ***ANTONIO VILLAN MANLY and RUBY ONG MANLY****, Filipino citizens, filed their income tax return pursuant to Section 24 of the NIRC, being taxpayers who derived income from sources within which the Philippines for taxable year 2003,* did then and there, willfully unlawfully, and feloniously through fraudulent means failed to supply correct and accurate information on their income tax return, by substantial under-declaration of income, despite having acquired a property the amount of which is grossly disproportionate to their declared income in the amount of about PHP 1,142,525.45, exclusive of charges and penalties, knowing fully well that the information

reflected therein are inaccurate and erroneous to the damage and prejudice of the government.

Section 7(b) of Republic Act No. 9282, which took effect on April 23, 2004, amending Republic Act No. 1125 [the law creating the Court of Tax Appeals (CTA)], provides:

Section 7. Section 7 of the same Act is hereby amended to read as follows:

> **"Section 7. *Jurisdiction.*** – The CTA shall exercise:
>
> x x x x x
>
> (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**. x x x " (emphasis supplied)

Pursuant to the aforequoted provision, the **CTA** has exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or the Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs where the **principal amount of taxes and fees**, exclusive of charges and penalties, **claimed is P1,000,000.00 or more**. Where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than P1,000,000.00 or **where there is no specified amount claimed**, the same shall be tried by the **regular Courts** and the jurisdiction of the CTA shall be appellate.

The Information in this case alleges, among others, that accused "did then and there, willfully, unlawfully, and feloniously, through fraudulent means, fail to supply correct and accurate information on their income tax return, by substantial under-declaration of income despite having acquired a property the amount of which is grossly disproportionate to their declared income in the amount of about PHP 1,142,525.45," without however specifying how much is the supposed amount of taxes due from both accused for the year 2003.

Considering that no amount claimed is specified in the information of this case, and pursuant to the aforecited legal provision, the CTA has no jurisdiction over the offense charged, jurisdiction being vested with the regular Courts. This Court, therefore, is left with no recourse but to dismiss this case.

WHEREFORE, premises considered, the case-in-caption is hereby **DISMISSED** for lack of jurisdiction, without prejudice to the refiling of the same in the proper forum.

SO ORDERED.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice