Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-versus-

JACK MENDOZA,
Service Road I, Lawang Bato
Valenzuela City,
Accused.

CTA Crim. Case No. 0-281
(I.S. No. 2007-1097)
For: Violation of Section 3602
of the TCCP

Promulgated:
MAY 30 2012
1:46 p.m.

x- -x

RESOLUTION

Before this Court is the Information filed by plaintiff, People of the Philippines, against Jack Mendoza, for violation of Section 3602 of the Tariff and Customs Code of the Philippines.

A perusal of the Information, signed by Prosecution Attorney Xerxes U. Garcia, disclose that the same failed to state the amount of taxes and fees being claimed by plaintiff which are due on the goods allegedly imported by the herein Accused.

Section 7(b)(1) explicitly provides this Court's jurisdiction over cases involving criminal offenses, and reads as follows:

> "**Sec. 7. Jurisdiction**. – The CTA shall exercise:
>
> x x x x 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 and 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 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."

Corollary thereto, Section 3(b)(1) and (2) of Rule 4 of the Revised Rules of the CTA, as amended, provides thus:

"**Sec. 3. Cases within the jurisdiction of the Court in Division**. – The Court in Division shall exercise:

x x x x x x x x x.

(b) Exclusive jurisdiction over cases involving criminal offenses, to wit:

(1) 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, where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is one million pesos or more; and

(2) Appellate jurisdiction over appeals from the judgments, resolutions or orders of the Regional Trial Courts in their original jurisdiction in 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 Bureau of Customs, where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than one million pesos or where there is no specified amount claimed."

Clearly, under the above-quoted provisions, this Court does not have jurisdiction over the instant case as, reiterating, the Information failed to state the amount of taxes and fees being claimed by plaintiff.

WHEREFORE, the Information dated April 18, 2012, filed against accused, Jack Mendoza, for violation of Section 3602 of the Tariff and Customs Code of the Philippines is hereby **DISMISSED** for lack of jurisdiction.

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

CAESAR A. CASANOVA
Associate Justice

(On Leave)
CIELITO N. MINDARO-GRULLA
Associate Justice