REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

CTA Crim. Case No. 0-061

For: Violation of Section 255 in relations to Sections 253 (d) and 256, Tax Code of 1997, as amended by R.A. 8424

IP WAI KO,
Accused.

Members:

CASTAÑEDA, JR., Chairperson;
UY, and
ENRIQUEZ, JJ.

Promulgated:

SEP 28 2007

x -x

RESOLUTION

A perusal of the Information filed in the above-captioned case, and the documents appended thereto, shows that the same does not bear the approval of the Commissioner of Internal Revenue to file the case in Court, as required under Sections 220 and 221 of the National Internal Revenue Code of 1997, as amended, in relation to Section 2, Rule 9 of the Revised Rules of the Court of Tax Appeals.

WHEREFORE, for failure of the prosecution to submit the approval of the Commissioner of Internal Revenue to file the case in court, the above-captioned case is hereby DISMISSED, without prejudice.

SO ORDERED.

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice