

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

CTA Crim. Case No. 0-167

***For: Violation of
Section 267, National
Internal Revenue
Code of the
Philippines (NIRC)***

HELEN B. LAGURA,
Accused.

Members:

CASTAÑEDA, JR., Chairperson;
CASANOVA, and
MINDARO-GRULLA, JJ.

Promulgated:

FEB 16 2010

X ----- X

RESOLUTION

It appears that the Information filed on February 2, 2010 in the above-captioned case does not state the **principal amount of taxes** claimed. The Information merely states that the alleged sale of construction tools and equipment is worth THREE MILLION FOUR HUNDRED FIFTY THOUSAND U.S. Dollars (US\$ 3,450,000.00).

Section 7 of Republic Act No. 9282, which took effect on April 23, 2004, amending Republic Act No. 1125, "An Act 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:

(a) 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

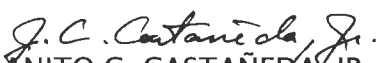
Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs: ***Provided, however,*** That offenses or felonies mentioned in this paragraph where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (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 "

Based on 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.

Accordingly, the CTA has no jurisdiction over the charge, jurisdiction being vested with the regular Courts. This Court, therefore, is left with no recourse, but to dismiss this case.

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

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.

Associate Justice


CAESAR A. CASANOVA
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

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