

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

ANTONIO A. VIERNES,
*(27 Amber St., Northview I,
Batasan Hills, Quezon City
and/or 742 P. Noval St.,
Sampaloc, Manila)*
Respondent.

CTA CRIM. CASE NO. O-183

For: Violation of Sec. 255 of
the National Internal
Revenue Code of 1997

Members:
ACOSTA, Chairperson
UY, and
FABON-VICTORINO

Promulgated:

AUG 04 2010 ; 10:05 am

x-----x

RESOLUTION

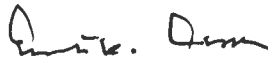
In the Information dated January 29, 2010, accused Antonio A. Viernes is charged with violation of Section 255 of the National Internal Revenue Code of 1997 for failure to pay deficiency income tax and compromise penalty in the total amount of P1,011,729.92 to the prejudice of the Republic.

However, a review of the Information, Resolutions, Affidavits and supporting documents filed and/or submitted by the State Prosecutor reveals that the principal amount of the alleged delinquency is only P566,167.52, as indicated in the

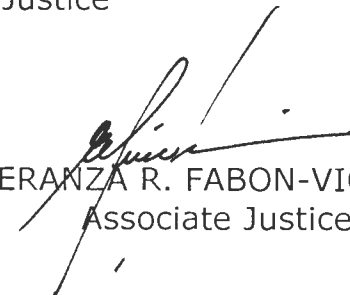
Assessment Notice covering the year 2000. This amount falls way below the jurisdictional amount of one million pesos, for this Court to exercise original jurisdiction pursuant to Section 7 of R.A. No. 1125, as amended by R.A. No. 9282 and R.A. No. 9503, and the 2005 Revised Rules of the Court of Tax Appeals.

WHEREFORE, the instant case is hereby DISMISSED, without prejudice to its filing with the Regional Trial Court.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice


ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice