

**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