

NO. 27641

IN THE SUPREME COURT OF THE STATE OF HAWAII

 THE DEPARTMENT OF TAXATION, STATE OF HAWAII, Petitioner

vs.

 THE HONORABLE MICHAEL A. TOWN, JUDGE OF THE CIRCUIT COURT OF THE
 FIRST CIRCUIT, PETALA LAKATANI aka PETE LAKATANI, Respondents

 ORIGINAL PROCEEDING
 (CR. NO. 05-1-0294)
ORDER

(By: Moon, C.J., Levinson, Nakayama, Acoba, and Duffy, JJ.)

Upon consideration of the petition for a writ of prohibition and mandamus and motion to stay order pending review of petition for writ of prohibition and mandamus filed by Petitioner Department of Taxation, State of Hawaii, the papers in support and opposition, and the records and files herein, it appears that: (1) Petitioner is seeking review of an order denying Petitioner's motion to quash a subpoena requiring the production of tax returns in State v. Lakatani, Cr. No. 05-1-0294, presently pending in the Circuit Court of the First Circuit; (2) Petitioner has a pending appeal from the disputed order; (3) petitions are not intended to take the place of an appeal, see Kema v. Gaddis, 91 Hawaii 200, 204, 982 P.2d 334, 338 (1999) (citation omitted) (such writs are not intended to supersede the legal discretionary authority of the lower courts, nor are they intended to serve as legal remedies in lieu of normal appellate procedures); and (4) review of the circuit court

 SPECIAL COUNSEL
 DEPARTMENT OF TAXATION
 SUPREME COURT

2005 JUN 26 PM 1:03

FILED

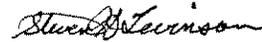
record shows that the defendant in the underlying criminal case entered a guilty plea on June 1, 2006 and is scheduled for sentencing on August 15, 2006. Therefore,

IT IS HEREBY ORDERED that the petition for a writ of prohibition and mandamus is denied.

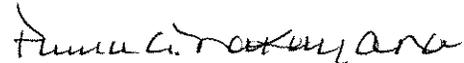
IT IS FURTHER ORDERED that the motion to stay order pending review of petition is denied.

DATED: Honolulu, Hawai'i, June 26, 2006.

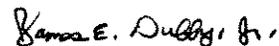
Hugh R. Jones
and Kristie Cruz Chang,
Deputy Attorneys General,
for petitioner on the
writ and motion



Lane H. Tsuchiyama
and Holly T. Shikada,
Deputy Attorneys General,
for respondent The
Honorable Michael A.
Town



Gary Y. Shigemura
and Harrison K. Kawate
(Law Offices of Gary Y.
Shigemura) for respondent
Petala Lakatani in response



Marcus B. Sierra,
Deputy Attorney General,
for respondent Criminal
Justice Division,
Department of the
Attorney General, in
response