

TEXAS COURT OF APPEALS, THIRD DISTRICT, AT AUSTIN

NO. 03-07-00100-CV

Muhammad Khokhar, Appellant

v.

The State of Texas, Appellee

**FROM THE DISTRICT COURT OF TRAVIS COUNTY, 126TH JUDICIAL DISTRICT
NO. D-1-GV-06-001414, HONORABLE MARGARET A. COOPER, JUDGE PRESIDING**

MEMORANDUM OPINION

Muhammad Khokhar appeals the district court's summary judgment in favor of the State of Texas in the State's suit to recover delinquent gasoline taxes. In his brief, Khokhar makes two arguments that are in the nature of affirmative defenses to tax liability: (1) that he was not directly responsible for paying the sales taxes on gasoline that his company purchased, which were instead to be paid by the oil company that sold him the gasoline; and (2) that the tax amounts were included in the invoiced amounts he owed the oil company and that this debt was discharged in a chapter 7 bankruptcy proceeding.

The record on appeal consists solely of the State's original petition (with an attached certificate of delinquency), the district court's final summary judgment, the district court's docket sheet, a letter from Khokhar that we construe as a notice of appeal, and a statement of costs reflecting that Khokhar paid \$10.00 for the documents contained in the limited clerk's record. The docket

sheet reflects that the State filed a motion for summary judgment (which is not in the record) and that Khokhar did not file a response. Although Khokhar attaches to his brief copies of various documents outside the record (including a bankruptcy court order and invoices), he points us to nothing in the sparse record that would demonstrate the district court erred in granting summary judgment or that he preserved any of his complaints below. *See City of Houston v. Clear Creek Basin Auth.*, 589 S.W.2d 671, 678-79 (Tex. 1979) (if a party relies on an affirmative defense to oppose summary judgment, he must come forward with summary-judgment evidence raising a fact issue as to each element of that defense).

We recognize that Khokhar has proceeded with this appeal without the assistance of counsel. However, in order to prevent unfair advantage over litigants represented by counsel, pro se litigants are held to the same standards as licensed attorneys and are required to comply with applicable laws and procedural rules. *Wheeler v. Green*, 157 S.W.3d 439, 444 (Tex. 2005). Bare assertions of error that are not properly supported by citations to authority or references to the record are waived. *Liberty Mut. Ins. Co. v. Griesing*, 150 S.W.3d 640, 648 (Tex. App.—Austin 2004, pet. dism'd w.o.j.). Because Khokhar has not shown error on this record, we affirm the district court's judgment.

Bob Pemberton, Justice

Before Justices Patterson, Puryear and Pemberton

Affirmed

Filed: February 28, 2008