

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-1017
Plaintiff, For: Violation of Section 255 of the
National Internal Revenue Code of
1997, as amended (Income Tax)

- versus -

Members:

LEONIDES LIBUNAO LIGON
220-C B Esguerra St., Balatong B,
Pulilan, Bulacan and Scuola,
Barangay San Juan, San Miguel
Bulacan,
(At-Large),

RINGPIS-LIBAN, *Chairperson*
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.

Promulgated:

Accused.

AUG 14 2024

9:05 a.m.

X-----X

RESOLUTION

Finding the explanations of the National Bureau of Investigation¹ (NBI) and the prosecution relative to the show cause order issued by the Court in the Resolution dated May 10, 2024 sufficient, the NBI's *Compliance with Manifestation* filed on May 30, 2024 and the prosecution's *Comment/Explanation (To the Resolution Promulgated on 10 May 2024)* filed on May 23, 2024, containing their respective reports on the status of the Warrant of Arrest dated January 23, 2023, are **NOTED**.

Likewise, the *Return of the Warrant of Arrest with Prayer* filed by the NBI on May 27, 2024 and the *Manifestation with Submission* filed by the prosecution² on June 5, 2024, are **NOTED**.

Furthermore, based on the certified true copy of the Certificate of Death issued by the Philippine Statistics Authority, which is one of the attachments of the NBI's *Return of the Warrant of Arrest with Prayers*, informing the Court that accused **LEONIDES LIBUNAO LIGON** died on May 3, 2021, which was prior to the filing of the *Information* before this Court on December

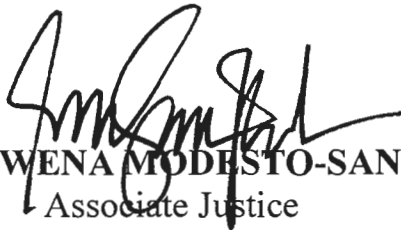
¹ Through Atty. Emelito O. Santos, Jr., Agent-in-Charge, NBI Bulacan District Office.
² Through Assistant State Prosecutor Alejandro C. Daguiso.

6, 2022, CTA Crim. Case No. O-1017 filed against the accused is
DISMISSED.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice