

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

CTA CRIM. CASE NO. O-1018

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

NOTICE OF RESOLUTION

LEONIDES LIBUNAO LIGON,
Accused.

To:

PROSECUTOR GENERAL BENEDICTO A. MALCONTENTO
PROSECUTION ATTORNEY JOSE RAFAEL S. CRUZ
Department of Justice
DOJ Building, Padre Faura Street
Ermita, Manila

ATTY. CHRISTIAN WILFRED D. MORALES
ATTY. NAPOLEON P. CAMPOS, JR.
ATTY. LEONARD BRYAN DG. GONZALES
Bureau of Internal Revenue - Revenue Region No. 5
Legal Division, 9th Floor, BIR Regional Office Bldg.
No.140, Bo. Kalaanan, Brgy.86, EDSA
Caloocan City

DIRECTOR
National Bureau of Investigation
Taft Avenue, Manila

PNP CHIEF
Thru: CIDG
Philippine National Police
National Headquarters
Camp BGen Rafael Tagle Crame
EDSA, Quezon City

CHIEF, WARRANT AND SUBPOENA SECTION
Pulilan Municipal Police Station
Francia Street, Pulilan
3005 Bulacan

CHIEF, WARRANT AND SUBPOENA SECTION
San Miguel Municipal Police Station
National Highway, San Miguel
3011 Bulacan

GREETINGS:

You are hereby notified by these presents that on **October 10, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **October 14, 2024.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

CTA CRIM. CASE NO. O-1018

For: Violation of Section 255 of the
National Internal Revenue Code
(NIRC) of 1997, as amended.

Members:

- versus -

**DEL ROSARIO, P.J., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

LEONIDES LIBUNAO LIGON,
Accused.

Promulgated:

OCT 10 2024; 2:25PM

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RESOLUTION

For the Court's action are:

1. The *Ex-Parte Manifestation and Compliance* filed by the Special Prosecutor *via* accredited courier on September 16, 2024, and received by the Court on September 17, 2024; and
2. The *Explanation (To the Resolution dated September 6, 2024)* filed by the Prosecution Attorney of the Department of Justice (DOJ) *via* registered mail on September 24, 2024, and received by the Court on September 30, 2024.

To recall, on September 19, 2023, the Court issued a Resolution¹ ordering the archiving of the instant case, as accused Leonides Libunao Ligon, remained at-large even after more than six (6) months had lapsed since the issuance of his *Warrant of Arrest*. Nevertheless, the Director of the NBI, the PNP – CIDG, the

¹ Docket, pp. 87-88.

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Chief of Police of Pulilan, Bulacan, and the Chief of Police of San Miguel, Bulacan were directed to enforce the outstanding *Warrant of Arrest* issued on March 7, 2023, against accused.

On May 27, 2024, a *Return of the Warrant of Arrest with Prayers*² was filed by Atty. Emelito O. Santos, Jr. PhD, *Agent-in-Charge* of the National Bureau of Investigation (NBI) – Bulacan District Office. Among other things, it stated that **accused had died on May 3, 2021**. Attached to the *Return of the Warrant of Arrest with Prayers* was a copy of accused's Death Certificate, issued by the Philippine Statistics Authority.

In a Resolution³ promulgated on July 4, 2024, the Court noted and accepted the *Return of the Warrant of Arrest with Prayers*. In the same Resolution, the Court also directed the prosecution to file its comment and confirm the fact of death of accused within ten (10) from notice.

Despite due notice, the prosecution failed to heed the Court's directive.⁴ Hence, on September 6, 2024, the Court issued a Resolution⁵ directing the prosecution to show cause, within ten (10) days from notice, why no sanction should be imposed for non-compliance with the Court's directive in the Resolution dated July 4, 2024.

In his *Ex-Parte Manifestation and Compliance*, filed via accredited courier on September 16, 2024, and received by the Court on September 17, 2024, the deputized *Special Prosecutor* stated that he had exerted diligent efforts to inquire about the whereabouts of accused from his witnesses. However, they could not provide any further details, as accused could no longer be located or seen at his business address in Scuala, Brgy. San Juan, San Miguel, Bulacan. He added that he coordinated with the Regional Investigation Division to locate accused, but his whereabouts remained unknown. Hence, it was safe to assume that accused was indeed already dead, as evidenced by the Death Certificate submitted by the NBI to the Court on May 27, 2024.

The *Special Prosecutor* also explained that there was a delay in submitting the Comment because no BIR official was willing to issue or sign a Certification confirming that Leonides Libunao

² Docket, pp. 89-91.

³ Docket, pp. 101-102.

⁴ Records Verification dated August 2, 2024, Docket, p. 103.

⁵ Docket, pp. 105-106.

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Ligon, who died on May 3, 2021, was the same person as accused in the above-entitled case. Since there was already a directive from the Court, he submitted the instant Ex-Parte Manifestation and Compliance without the said Certification. Nonetheless, he adopted the Death Certificate of Leonides Libunao Ligon, submitted by the NBI, as evidence of the fact of his death, as it is a public document.

On the other hand, in his *Explanation (To the Resolution dated September 6, 2024)*, the Prosecution Attorney of the DOJ explained that he was under the honest impression that the prosecution of the subject case had already been endorsed to the attorneys of the Legal Division of the Bureau of Internal Revenue (BIR), per a letter from then-Commissioner Caesar Dulay addressed to then-Secretary of Justice Menardo I. Guevarra, authorizing attorneys of the Legal Division, Revenue Region No. 5, to represent the BIR in the preliminary investigation and prosecution of the case.

While he admitted his delay in complying with the Court's directive in the July 4, 2024 Resolution, he was also under the impression that the Court would no longer need to confirm the fact of accused's death, considering the Resolution of this Court's Third Division dated July 29, 2024, which dismissed CTA Crim. Case No. O-1019 due to the death of accused.

Lastly, he apologized and submitted to the sound discretion of the Court, noting that despite efforts to confirm accused's death, he had no information or means at this point to verify the same.

At the outset, the Court notes that the Prosecution Attorney of the DOJ failed to comply with this Court's EB Resolution No. 8-2024,⁶ which requires the submission *via* electronic filing of a PDF copy of his *Explanation (To the Resolution dated September 6, 2024)*. The Court likewise notes that only one (1) copy of his *Explanation (To the Resolution dated September 6, 2024)* was filed. Such non-compliance, however, is excused considering that the prosecution of the instant case had already been endorsed to the attorneys of the Legal Division, Revenue Region No. 5 of the BIR. Nevertheless, counsel is reminded of the Court's directive per EB Resolution No. 8-2024 in his future submissions, as non-compliance will render the pleading or court submission not filed.

⁶ Guidelines on Submission of Electronic Copies of Pleadings and Other Court Submissions Before the Court of Tax Appeals Pursuant to A.M. No. 10-3-7-SC and A.M. No. 11-9-4-SC.

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Moving on, acting on the *Ex-Parte Manifestation and Compliance and Explanation (To the Resolution dated September 6, 2024)*, respectively filed by the deputized *Special Prosecutor* and the *Prosecution Attorney* of the DOJ, the Court **NOTED** and **DEEMED** these filings as sufficient compliance with its directive as stated in the Resolution dated September 6, 2024.

WHEREFORE, premises considered, CTA Crim. Case No. 1018 is hereby ordered **WITHDRAWN** from the archives and accordingly **DISMISSED**, in view of the death of accused **Leonides Libunao Ligon**.

SO ORDERED.

ON OFFICIAL BUSINESS

ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



LANEE S. CUI-DAVID

Associate Justice