

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

RENATO C. CORONA,

Petitioner,

CTA EB Crim. No. 034

(CTA Crim. Case Nos. O-356 to
O-367)

Present:

- versus -

DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, JJ.

PEOPLE OF THE PHILIPPINES,
Respondent.

Promulgated:

JUN 24 2016 4:15 p.m.

X ----- X

RESOLUTION

UY, J.:

In the instant Petition for Review filed on July 16, 2015,
petitioner prays for the following relief:

"WHEREFORE, premises considered, it is most respectfully prayed that the Honorable Court give due course to the instant *Petition* and to issue a Decision **Reversing** and **Setting Aside** the assailed **Resolutions** of the Honorable 2nd Division by dismissing the set of Information in Criminal Case Nos. O-357, O-359, O-361, O-363, O-364 and O-367 charging the Petitioner of violating Section 254 of the NIRC.

Other reliefs, just or equitable under the circumstances, are likewise prayed for.



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Evidently from the foregoing, petitioner seeks a reversal and setting aside of Resolutions dated April 6, 2015¹ and June 24, 2015² of the Second Division by dismissing the set of Informations in Criminal Case Nos. O-357, O-359, O-361, O-363, O-364 and O-367 charging herein petitioner with violation of Section 254 of the NIRC of 1997.

During the hearing held on May 12, 2016 in CTA Crim. Case Nos. O-356 to O-367 before the Second Division of this Court, defense counsel for accused in said cases (petitioner in this case) filed a Motion to Dismiss the said cases due to the untimely death of accused Renato C. Corona in said cases.

Finding merit in accused's Motion to Dismiss, and there being no objection from the State Prosecutors and Special Prosecutor, the motion was granted by the Second Division of this Court in a Resolution dated May 16, 2016. Correspondingly CTA Crim. Case Nos. O-356 to O-367 were dismissed. The said Resolution reads as follows:

"When these cases were called for the continuation of the cross-examination of prosecution's fifth witness in CTA Crim. Case Nos. O-356, O-358, O-360, O-362, O-365 & O-366 and for the hearing of accused's Motion to Dismiss CTA Crim. Case Nos. O-356 to O-367, filed on May 12, 2016, **due to the untimely death of accused Renato C. Corona**, defense counsels, Attys. Carlos Paulo M. Villaruz, Magilyn T. Loja & Reody Anthony M. Balisi, State Prosecutors Mark Roland S. Estepa and Jayvee Laurence B. Bandong, and Special Prosecutor Marlon M. Mendoza (of the BIR) appeared.

The Prosecutors manifested that they will no longer file any comment to the Motion to Dismiss. On inquiry, they likewise informed the Court that they have no objection to the said motion.

Finding merit in accused's Motion to Dismiss, and there being no objection from the State Prosecutors and Special Prosecutor, the motion is GRANTED. **CTA Crim. Case Nos. O-356 to O-367 are hereby DISMISSED.**



¹ Docket, pp. 18-21

² Docket, pp. 23-24

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Let a copy of this Resolution be furnished the CTA
En Banc, for its consideration.

SO ORDERED.³

With this supervening event, the relief prayed for in the instant case has become moot and academic as CTA Crim. Case Nos. O-356 to O-367 have already been dismissed due to the untimely demise of the accused in said cases.

WHEREFORE, in light of the foregoing considerations, the instant Petition for Review is hereby **DISMISSED** for being **MOOT and ACADEMIC**.

SO ORDERED.


ERLINDA P. UY
Associate Justice

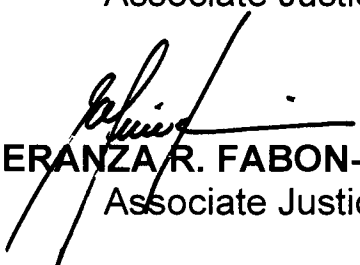
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

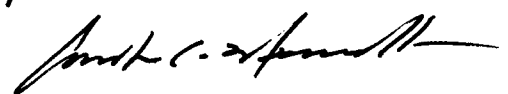
(Inhibited)
JUANITO C. CASTAÑEDA, JR.
Associate Justice

(Inhibited)
LOVELL R. BAUTISTA
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

³ Docket, p. 219