

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

SAN MIGUEL FOODS, INC.,
Petitioner,

CTA AC NO. 203

- versus -

HON. LUCINA ALPEZ DAYAON,
Presiding Judge of the Regional Trial
Court of Macabebe, Pampanga,
Branch 54 and the **MUNICIPALITY**
OF SAN SIMON and **ROWEL P.**
MANIACUP, in his capacity as In-
Charge of Office (ICO) - Municipal
Treasurer of San Simon,

Members:

UY, Chairperson, and
RINGPIS-LIBAN, JJ.

Promulgated:

Respondents.

DEC 03 2018
am 4:10 p.m.

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RESOLUTION

Considering the filing of petitioner's "Memorandum" on September 27, 2018 and respondents' "Memorandum" filed through registered mail on November 9, 2018, this case is now deemed submitted for decision.

SO ORDERED.


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice