

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE CTA Crim. Case No. O-1019
PHILIPPINES,

Plaintiff, Members:

- versus -

MANAHAN, *Chairperson,*
REYES-FAJARDO, and
ANGELES, *II.*

LEONIDES LIBUNAO
LIGON,

Promulgated:

Accused.

JUL 29 2024

10:00 a.m.

X -----X

RESOLUTION

First-off, we note the National Bureau of Investigation's Return of the Warrant of Arrest with Prayers, submitted on May 27, 2024, stating among others that: (1) its operatives went twice on 220-C B. Esguerra St., Balatong B, Pulilan, Bulacan, and was informed by the Office of Barangay Balatong B that accused is neither known, nor a resident of said barangay; (2) its operatives went to Scuala, Barangay San Juan, San Miguel Bulacan, and was informed by the barangay tanod that Leonides Libunao Ligon died sometime in 2021; and (3) his daughter Lady Ann Pamular Ligon confirmed her father's death on May 3, 2021, as evidenced by a certified copy of Leonides Libunao Ligon's Death Certificate.

Next, the 1997 National Internal Revenue Code, as amended is silent, as to the effect of the alleged perpetrator's death on the tax offense charged. In this regard, Article 10¹ of the Revised Penal Code

¹ Article 10. *Offenses not subject to the provisions of this Code.* - Offenses which are or in the future may be punishable under special laws are not subject to the provisions of this Code. This Code shall be supplementary to such laws, unless the latter should specially provide the contrary.

(RPC),² as amended, permits the suppletory application of its provisions to the instant case. Specifically, among the circumstances when there is total loss of criminal liability is found under Article 89(1) of the RPC, as amended, which states:

Article 89. *How criminal liability is totally extinguished.* - Criminal liability is totally extinguished:

1. By the death of the convict, as to the personal penalties and as to pecuniary penalties, liability therefor is extinguished only when the death of the offender occurs before final judgment.

...

As observed earlier, accused Leonides Libunao Ligon died on May 3, 2021.³ Following Article 89(1) of the RPC, as amended, there is total extinction of his criminal liability; hence, dismissal of CTA Crim. Case No. O-1019 is warranted.

WHEREFORE, we **RESOLVE** to:

- a. **NOTE** and **ACCEPT**, the National Bureau of Investigation's Return of the Warrant of Arrest with Prayers, submitted on May 27, 2024;
- b. **WITHDRAW** from the archives, CTA Crim. Case No. O-1019; and
- c. **DISMISS** CTA Crim. Case No. O-1019, due to the death of Leonides Libunao Ligon.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice

² Act No. 3815.

³ Death Certificate of Leonides Libunao Ligon. Annex "D," Return Warrant of Arrest with Prayers. Docket, unpaginated.

Marian Ivo F. Reyes - Fajardo
MARIAN IVO F. REYES-FAJARDO
Associate Justice

H
HENRY S. ANGELES
Associate Justice