REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff,

- versus -

MEGAMAN LIGHTING PHILIPPINES, INC. and JAMES C. CO,
Accused.

CTA CRIM. CASE NO. O-763

Members:

DEL ROSARIO, *P.J., Chairperson,*
and **MANAHAN**, *JJ.*

Promulgated:
OCT 08 2020 10:34 am

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RESOLUTION

The accused's "**Compliance (with the Resolution dated July 28, 2020)**" filed on September 11, 2020 through registered mail , and received by the Court on September 30, 2020, with the following attachments: (i) original copy of BIR Tax Payment Deposit Slip dated January 10, 2020 in the amount of ₱2,357,973.93;[1] (ii) original copy of Acceptance Payment Form Tax Amnesty on Delinquencies (BIR Form No. 0621-DA) signed by Emmanuel Ferrer, Jr., Revenue District Officer; [2] (iii) original copy of Certificate of Tax Delinquencies/Tax Liabilities dated October 14, 2019 issued by the Bureau of Internal Revenue, Revenue No. 8A-Makati City;[3] and, (iv) original copy of the Tax Amnesty Return on Delinquencies (BIR Form No. 2118-DA) filed by Megaman Lighting Philippines, Inc.,[4] is hereby **NOTED** and **DEEMED SUFFICIENT COMPLIANCE** with the Court's directive in the Resolution dated July 28, 2020.

Section 20 of Republic Act No. 11213[5] provides:

> "**Section 20.** *Immunities and Privileges.* - The tax delinquency of those who avail of the Tax Amnesty on Delinquencies and have fully complied with all the conditions set

[1] Annex "1".
[2] Annex "2".
[3] Annex "3".
[4] Annex "4".
[5] An Act Enhancing Revenue Administration and Collection by Granting an Amnesty on All Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2017 and Prior Years with Respect to Estate Tax, Other Internal Revenue Taxes, and Tax on Delinquencies.

forth in this Act and upon payment of the amnesty tax shall be considered settled and the criminal case under Section 18(c) and its corresponding civil or administrative case, if applicable, be terminated, and the taxpayer shall be immune from all suits or actions, including the payment of said delinquency or assessment, as well as additions thereto, and from all appurtenant civil, criminal, and administrative cases, and penalties under the National Internal Revenue Code of 1997, as amended, as such relate to the taxpayer's assets, liabilities, networth, and internal revenue taxes that are subject of the tax amnesty, and from such other investigations or suits insofar as they relate to the assets, liabilities, networth and internal revenue taxes that are subject of the tax amnesty: *Provided,* That any notices of levy, attachments and/or warrants of garnishment issued against the taxpayer shall be set aside pursuant to a lifting of notice of levy/garnishment duly issued by the Bureau of Internal Revenue or its authorized representative: *Provided, further,* That the Authority to Cancel Assessment shall be issued by the Bureau of Internal Revenue in favor of the taxpayer availing of the Tax Amnesty on Delinquencies within fifteen (15) calendar days from submission to the Bureau of Internal Revenue of the Acceptance Payment Form and the Tax Amnesty on Delinquencies Return. Otherwise, the duplicate copies, stamped as received, of the Acceptance Payment Form, and the Tax Amnesty on Delinquencies Return shall be deemed as sufficient proof of availment: *Provided,* furthermore, That the Tax Amnesty on Delinquencies Return and the Acceptance Payment Form shall be submitted to the Revenue District Office after complete payment. The completion of these requirements shall be deemed full compliance with the provisions of this Act.

Upon full compliance with all the conditions set forth in this Title and payment of the corresponding tax on delinquency, the tax amnesty granted under this Title shall become final and irrevocable."

Once an accused has fully complied with all the conditions set forth in the aforequoted provision of law, and upon payment of the amnesty tax, the tax delinquency shall be considered settled and the criminal case under Section 18(c)[6] and its corresponding civil or administrative case, shall be terminated.

WHEREFORE, in light of the foregoing, the parties' "**Joint Manifestation**" filed on January 16, 2020, and the accused's "**Motion**

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[6] "**Section 18.** *Entitlement of Tax Amnesty on Delinquencies.* - Any person may enjoy the immunities and privileges of the Tax Amnesty on Delinquencies and pay the following tax amnesty rates:

xxx xxx xxx

(c) Pending criminal cases with criminal information filed with the Department of Justice or the courts for tax evasion and other criminal offenses under Chapter II of Title X and Section 275 of the National Internal Revenue Code of 1997, as amended, with assessments duly issued and otherwise excluded in Titles II and III hereof......... 60% of the basic tax assessed; and xxx"

to Dismiss" filed on January 17, 2020 are hereby **GRANTED**. CTA Crim. Case No. O-763 entitled *People of the Philippines vs. Megaman Lighting Philippines, Inc. and James C. Co* is **DISMISSED**.

The cash bail bond posted by the accused is hereby **CANCELLED** and ordered **RELEASED** to the accused upon presentation of proper documents, in accordance with usual accounting rules and regulations.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice