

Certiorari in G.R. Nos. 239519 and 239552-53 with finality, with a warning that no further motions or pleadings shall be entertained. The Supreme Court has further ordered the issuance of an Entry of Judgment. With the foregoing, there is no more impediment for the Court to dismiss the instant Petition for Review, says respondent.

The Return of Case Records from the Supreme Court, on the other hand, indicates the return of the record of this case to this Court, together with a copy of the Supreme Court Resolution dated September 12, 2018 and a Certified True Copy of the Entry of Judgment thereon.

The Manifestation dated November 19, 2019 filed by respondent, as well as the Entry of Judgment in G.R. Nos. 239519 and 239552-53, are **NOTED**.

As to the Petition for Review filed before the CTA *En Banc* on August 30, 2018, the same is petitioner's appeal assailing the CTA Division Decision dated March 21, 2018 in CTA Crim. Case Nos. O-247 to O-249 entitled *People of the Philippines vs. Juan Miguel M. Arroyo*. The assailed Decision acquitted respondent for failure of petitioner to prove his guilt beyond moral certainty of the charge of failure to supply correct and accurate information and for failure to file Income Tax Return under Sections 24 & 51, in relation to Section 255 of the National Internal Revenue Code (NIRC of 1997. The Decision also dismissed the civil action to collect tax as the act or omission from which the civil liability might arise did not exist.

Equally assailed is the CTA Division Resolution dated August 8, 2018, which denied the petitioner's motion for reconsideration of the Decision of March 21, 2018.

The instant Petition for Review filed before the CTA *En Banc* is an appeal on the civil aspect of the case.

Per Supreme Court Resolution dated August 1, 2018 directing the CTA to elevate the complete record of the case, a Petition for Certiorari was also filed by petitioner with the Supreme Court questioning the acquittal of respondent in the criminal case.

On January 17, 2019, the Court received a Notice from the Supreme Court pertaining to its Resolution dated September 12, 2018 in the case of *People of the Philippines vs. Court of Tax Appeals, First Division, and Juan Miguel M. Arroyo* docketed as G.R. No. 239519 and 239552-53. The Resolution of September 12, 2018 dismissed the Petition for Certiorari of petitioner on procedural ground, and due to substantive deficiencies. The Supreme Court found the Petition for Certiorari prematurely filed as petitioner failed to file a motion for reconsideration of the assailed Decision regarding the criminal aspect, in violation of Section 1, Rule 65 of the Rules of Court. On the substantive aspect, the Supreme Court found that there was no showing that the CTA in Division committed grave abuse of discretion amounting to lack or excess of jurisdiction when it rendered the assailed Decision.

On February 13, 2019, the Court received a copy of the Motion for Reconsideration dated January 23, 2019 filed by petitioner with the Supreme Court in G.R. Nos. 239519 and 239552-53, assailing the dismissal of its Petition for Certiorari as indicated in the High Court's Resolution of September 12, 2018.

On November 28, 2019, the Court received an Entry of Judgment issued by the Supreme Court in G.R. Nos. 239519 and 239552-53 stating that its Resolution dated September 12, 2018 dismissing petitioner's Petition for Certiorari, has become final and executory on June 26, 2019 and has been recorded in the Book of Entries of Judgments.

Unarguably, the dismissal of the Petition for Certiorari filed by petitioner with the Supreme Court effectively affirmed the ruling of the CTA Division, thereby rendering the instant Petition for Review before the Court *En Banc* moot.

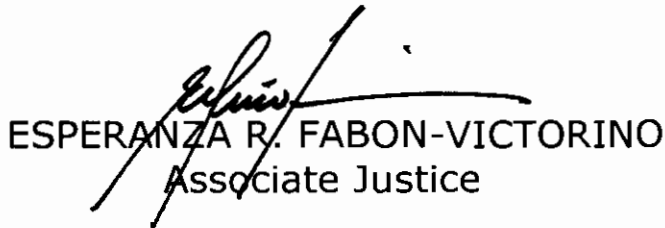
WHEREFORE, the Petition for Review filed on August 30, 2018 before the Court *En Banc* is hereby **DISMISSED**.

SO ORDERED.

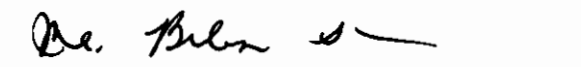

ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice

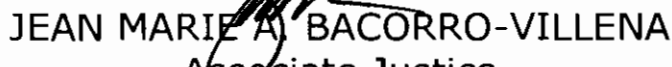

ERLINDA P. UY
Associate Justice

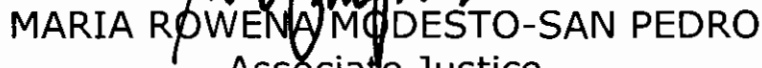

ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice