

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-561
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.

X -----X

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-562
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.

X -----X

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-563
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.

X -----X

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-564
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.

X -----X

PEOPLE OF THE PHILIPPINES,
Plaintiff, CTA CRIM. CASE NO. O-565

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.

X -----X

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-566
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.

X -----X

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-567
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.

X -----X

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-568
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.

X -----X

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-569
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.
X -----X

PEOPLE OF THE PHILIPPINES, CTA CRIM. CASE NO. O-570
Plaintiff,

- versus -

CARLOS ADRAQUE CHING,
ETHERIA TRADING,
Accused.
X -----X

ORDER

When these cases were called for the hearing of the defense counsel's **Motion to Dismiss** on the ground that the accused already passed away last August 14, 2021, his counsel, Atty. Arjay V. Puyot (of the Public Attorney's Office), and Special Prosecutors Zeus Gamaliel S. Mendoza and Caroline Claire S. Baric (of the BIR), appeared.

After verifying the **Death Certificate** of accused **Carlos Adraque Ching**, issued by the Philippine Statistics Authority, attached to the Compliance filed by the defense counsel on March 1, 2022, the Special Prosecutors manifested no objection to the defense counsel's Motion to Dismiss. There being no objection, the defense counsel's **Motion to Dismiss** is **GRANTED**. CTA Case Nos. O-561 to O-570 are hereby DISMISSED.

As regards the defense counsel's oral motion to RELEASE BOND, the Court ordered the defense counsel to file a written motion.

SO ORDERED.

Quezon City, Philippines, March 16, 2022.

J. C. Castaneda, Jr.
JUANITO C. CASTANEDA, JR.
Associate Justice

Jean Marie A. Bacorro-Villena
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

Lanee S. Cui-David
LANEE S. CUI-DAVID
Associate Justice