

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

THIRD DIVISION

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff,

**CTA CRIM. CASE NOS. O-395
to O-406**

- versus -

Members:

**L.M. CAMUS ENGINEERING
CORP. represented by LUIS
M. CAMUS and LINO D.
MENDOZA, c/o L.M. CAMUS
ENGINEERING CORP., 475
E. RODRIGUEZ SR. AVE.,
CUBAO, QUEZON CITY,**

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

Promulgated:

Accused.

FEB 28 2025

x - - - - - *11:04 a.m.* - - - - - x

RESOLUTION

In a *Resolution* dated January 9, 2024¹, the Court granted the *Motion to Release Cash Bonds* filed by accused on August 23, 2023, and ordered that the cash bonds posted by the accused be released, subject to the presentation of the original official receipts and pursuant to established accounting rules and regulations.

Subsequently, on January 10, 2024, accused posted a *Reiterative Motion to Release Cash Bonds*² which was declared moot and academic in the *Resolution* dated May 8, 2024³ considering that the Court has already ordered the release of the cash bonds pursuant to the *Resolution* dated January 9, 2024.

On September 4, 2024, accused L.M. Camus Engineering Corp. (the Company) filed a *Motion* stating that the fund of the Company was used to pay for the cash bonds posted by the two individual accused – Mr. Luis M. Camus and Mr. Lino D. Mendoza; and that during the pendency of the cases, Mr. Camus had already passed, while Mr.

¹ Docket (CTA Crim. Case No. O-395) – Vol. 7, pp. 3131 to 3133.

² Docket (CTA Crim. Case No. O-395) – Vol. 7, pp. 3134 to 3135.

³ Docket (CTA Crim. Case No. O-395) – Vol. 7, pp. 3141 to 3145.

Mendoza already retired from employment. Thus, accused Company prays that the Court allow and authorize that the checks for the cash bonds posted, be issued, drawn, and released to accused Company, subject to any conditions that may be imposed by the Court.

The Court notes that accused Company failed to file the electronic copy of the *Motion* within twenty-four (24) hours from filing of the paper copy thereof pursuant to the *En Banc* Resolution No. 8-2024 which took effect on September 1, 2024. Nevertheless, the Court shall allow accused Company to comply with *En Banc* Resolution No. 8-2024 relative to the submission of the electronic copy of its *Motion*.

It should be noted that the acquittal of the accused Company and Mr. Mendoza already attained finality pursuant to the *Decision* dated September 5, 2022 and *Resolution* dated October 11, 2023 both promulgated by the Supreme Court in G.R. Nos. 251270 and 251291-301 entitled "*People of the Philippines vs. Court of Tax Appeals-Third Division, L.M. Camus Engineering Corporation and Lino D. Mendoza*". Moreover, the case against Mr. Camus is also dismissible in accordance with Section 4, Rule 11⁴ of the Revised Rules of Criminal Procedure considering that he died before his arraignment. The death of Mr. Camus is evidenced by a Certificate of Death issued by the Philippine Statistics Authority and attached to the *Compliance* filed on December 1, 2020⁵ by accused's counsel.

With respect to the pending *Motion*, there is a need to verify the claim of accused Company that its funds were used to pay for the cash bonds of Mr. Mendoza and Mr. Camus.

WHEREFORE, premises considered, the Court resolves to:

1. **GIVE** accused L.M. Camus Engineering Corp. a period of **five (5) days** within which to submit the electronic copy of its *Motion* filed on September 4, 2024;
2. **ORDER** accused L.M. Camus Engineering Corp. to submit within **five (5) days** proof in support of its claim that its funds were used to pay for the cash bonds posted by Mr. Luis M. Camus and Mr. Lino D. Mendoza;
3. **DIRECT** plaintiff to comment on the *Motion* within **five (5) days** from notice hereof;

⁴ SEC. 4 Effect of death on civil actions. – xxx If the accused dies before arraignment, the case shall be **dismissed** without prejudice to any civil action the offended party may file against the estate of the deceased.

⁵ Docket (CTA Crim. Case No. O-395) – Vol. 7, pp. 2987 to 2988.

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4. **HOLD IN ABEYANCE** the resolution of the *Motion* pending submission of the compliance by accused L.M. Camus Engineering Corp. and filing of comment by the plaintiff, or lapse of the period herein granted; and
5. **DISMISS** the case against Mr. Luis M. Camus pursuant to Section 4, Rule 11 of the Revised Rules of Criminal Procedure.

SO ORDERED.



CATHERINE T. MANAHAN

Associate Justice



MARIAN IVY F. REYES-FAJARDO

Associate Justice



HENRY S. ANGELES

Associate Justice