

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

PEOPLE OF THE PHILIPPINES,

Plaintiff,

CTA Crim. Case Nos. O-305,
O-306, O-307 & O-308

- versus-

Members:

Castañeda, Jr., *Chairperson*
Casanova, and
Cotangco-Manalastas, JJ.

Promulgated:

WILLIAM LIU CO,

Accused.

NOV 12 2015

X-----X
8:51 a.m.

RESOLUTION

The *Compliance* filed on October 13, 2015 by Yangco Law Offices as counsel for the accused, attaching therewith a certified xerox copy of the Death Certificate of accused William Liu Co issued by the Office of the Civil Registrar General of Quezon City is **NOTED**.

In view of the death of accused William Liu Co on September 15, 2015, as evidence by the certified true copy of his Death Certificate, the above-entitled criminal cases against accused William Liu Co are hereby **DISMISSED** pursuant to paragraph 1 of Article 89¹ of the Revised Penal Code and the last paragraph of Section 4², Rule 111 of the Revised Rules of Criminal Procedure.

SO ORDERED.

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

¹ 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.

² SECTION 4. *Effect of death on civil actions.* — xxx

xxx xxx 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.

(On Leave)	
CAESAR A. CASANOVA	AMELIA R. COTANGCO-MANALASTAS
Associate Justice	Associate Justice