

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

LYNARD ALLAN BIGCAS,
Petitioner,

CTA CASE NO. 8717

- versus -

Members:

**UY, Chairperson, and
RINGPIS-LIBAN, JJ.**

**COMMISSIONER OF CUSTOMS,
Manila,**
Respondent.

Promulgated:

JAN 18 2019
11:48 a.m.

X-----X

RESOLUTION

Considering the filing of respondent Commissioner of Customs' "Memorandum" on October 29, 2018, without petitioner's Memorandum as per Records Verification Report dated January 15, 2019, this case is now deemed submitted for decision.

SO ORDERED.


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice