REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

PEOPLE OF THE PHILIPPINES,
Plaintiff,

-*versus*-

PAZ S. ABAD SANTOS,
Vicente Singson Encarnacion Corp.,
2/F Don Vicente Singson Building,
Bonifacio Edsa, Monumento,
Caloocan City,
Respondent.

CTA CRIM CASE NO. O-298
(XV-17-INV-12A-31)
For: Violation of Sections 49(b) [now Section 56(b)], 106(A), 57(B), 175 and 24(B)(2) of the 1997 National Internal Revenue Code, as amended.

Members:

Bautista, *Chairperson*
Fabon-Victorino, *and*
Ringpis-Liban, JJ.

Promulgated:

AUG 26 2014 2:12 p.m.

x--x

RESOLUTION

On July 24, 2014, the Court issued a Resolution ordering City Prosecutor Hilda A. Fantastico-Ibuyan to file a Comment on the "Manifestation and Motion with Notice of Change of Address" filed by accused on June 27, 2014, taking note also of the "Comment" filed by Special Prosecutor Napoleon P. Campos, Jr.

Complying with the Resolution, OIC-Senior Deputy State Prosecutor, together with Special Prosecutor Napoleon P. Campos, Jr. filed a "Joint-Comment." In the said "Joint-Comment," public prosecutor pointed out that an authorization was given by then City Prosecutor Hilda A. Fantastico-Ibuyan, who has since retired, to appear and prosecute the present case.

In addition, the "Joint-Comment" states that while it is true that the availment of accused of the Tax Amnesty Program excluded the deficiency expanded withholding tax; the same has since been paid in full.

Given the circumstances, the Court finds merit in the "Manifestation and Motion with Notice of Change of Address."

WHEREFORE, premises considered, the case-in-caption is hereby **DISMISSED**.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

Ma. Belen R. L.
MA. BELEN M. RINGPIS-LIBAN
Associate Justice