

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
Quezon City

EN BANC

PEOPLE OF THE PHILIPPINES,  
*Petitioner,*

CTA EB CRIM. No. 070  
(CTA Crim. Case No. A-5)

Present:

- versus -

DEL ROSARIO, P.J.,  
CASTAÑEDA, JR.,  
UY,  
FABON-VICTORINO,  
RINGPIS-LIBAN,  
MANAHAN,  
BACORRO-VILLENA, *and*  
MODESTO-SAN PEDRO, II.

ENGR. REYNALDO A.  
MATANGUIHAN,

*Respondent.*

Promulgated:

JUL 10 2020

X-----X  
3:42 p.m.

**RESOLUTION**

On 06 November 2019, the Court *En Banc* submitted this case for decision. On 11 March 2020, it received a “Notice of Death” filed by respondent Engr. Reynaldo A. Matanguihan’s counsel. Attached thereto is a certified true copy of a Death Certificate indicating that respondent Engr. Matanguihan died on 05 February 2020. Accordingly, the “Notice of Death” is **NOTED**.

Under prevailing law and jurisprudence, an accused’s death prior to his final conviction renders dismissible the criminal case against him. Article 89 (1)<sup>1</sup> of the Revised Penal Code provides that criminal liability is totally extinguished by the death of the accused.

<sup>1</sup> **Article 89.** *How criminal liability is totally extinguished.* - Criminal liability is totally extinguished:

x ----- x

In not a few cases<sup>2</sup>, the Supreme Court summarized consistently the effects of the death of an accused pending appeal on his civil liabilities, as follows:

...

1. **Death of the accused pending appeal of his conviction extinguishes his criminal liability, as well as the civil liability, based solely thereon.** As opined by Justice Regalado, in this regard, **"the death of the accused prior to final judgment terminates his criminal liability and only the civil liability directly arising from and based solely on the offense committed, i.e., civil liability *ex delicto* in *senso strictiore*."**

2. Corollarily, the claim for civil liability survives notwithstanding the death of accused, if the same may also be predicated on a source of obligation other than *delict*. Article 1157 of the Civil Code enumerates these other sources of obligation from which the civil liability may arise as a result of the same act or omission...

3. Where the civil liability survives, as explained in Number 2 above, an action for recovery therefor may be pursued but only by way of filing a separate civil action and subject to Section 1, Rule 111 of the 1985 Rules on Criminal Procedure as amended. This separate civil action may be enforced either against the executor/administrator or the estate of the accused, depending on the source of obligation upon which the same is based as explained above.

4. Finally, the private offended party need not fear a forfeiture of his right to file this separate civil action by prescription, in cases where during the prosecution of the criminal action and prior to its extinction, the private-offended party instituted together therewith the civil action. In such case, the statute of limitations on the civil liability is deemed interrupted during the pendency of the criminal case, conformably with provisions of Article 1155 of the Civil Code, that should thereby avoid any apprehension on a possible privation of right by prescription.

...

With the above, following respondent Engr. Matanguihan's death while his criminal case is pending appeal, it is extinguished accordingly inasmuch as there is no longer an accused to speak of. The civil action instituted along with the criminal action for the recovery of the civil liability *ex delicto* is *ipso facto* extinguished, grounded as it is

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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.

<sup>2</sup> *People v. Culas*, G.R. No. 211166, 05 June 2017; *People v. Antido*, G.R. No. 208651, 14 March 2018; *People v. Layag*, G.R. No. 214875, 17 October 2016.

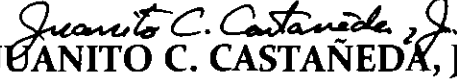
x-----x

on the *delict* or crime. A separate civil action against the estate of respondent *may* be filed *if* warranted by law and procedural rules.

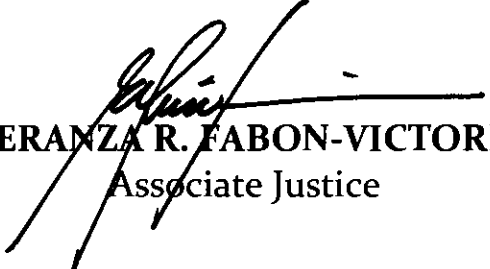
**WHEREFORE**, this case is **DISMISSED** and deemed **CLOSED** by reason of the death of respondent Engr. Reynaldo A. Matanguihan.

**SO ORDERED.**

  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

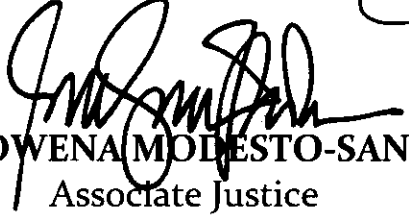
  
**ERLINDA P. UY**  
Associate Justice

  
**ESPERANZA R. FABON-VICTORINO**  
Associate Justice

  
**MA. BELEN M. RINGPIS-LIBAN**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice

  
**JEAN MARIE A. BACORRO-VILLENA**  
Associate Justice

  
**MARIA ROWENA MODESTO-SAN PEDRO**  
Associate Justice