

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**THIRD DIVISION**

PEOPLE OF THE PHILIPPINES,  
Plaintiff,

CTA CRIM. CASE NO. O-212

Members:

- versus -

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

Promulgated:

WILLIAM R. VILLARICA,  
Accused.

DEC 03 2018

*3:42 p.m.*

X-----X

**RESOLUTION**

With the filing of the Memorandum for the accused by registered mail on November 9, 2018 and that of the Plaintiff on October 22, 2018, this case is now deemed submitted for decision.

**SO ORDERED.**

  
ERLINDA P. UY  
Associate Justice

  
MA. BELEN M. RINGPIS-LIBAN  
Associate Justice