

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

**THIRD DIVISION**

THE CITY GOVERNMENT OF CTA AC NO. 194  
CAGAYAN DE ORO,

Petitioner,

Members:

- versus -

UY, Chairperson,  
RINGPIS-LIBAN, and  
MODESTO-SAN PEDRO, JJ.

CAGAYAN ELECTRIC POWER &  
LIGHT CO., INC. (CEPALCO),

Respondent.

Promulgated:

OCT 08 2019

1:50 p.m.

X-----X

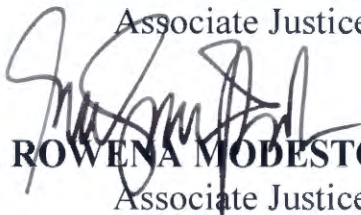
**RESOLUTION**

Considering the filing of the "Memorandum for Petitioner" by registered mail on February 8, 2019 and received by the Court on February 18, 2019, without respondent's Memorandum as per Records Verification Report dated October 1, 2019, this case is now deemed submitted for decision.

**SO ORDERED.**

  
ERLINDA P. UY  
Associate Justice

  
MA. BELEN M. RINGPIS-LIBAN  
Associate Justice

  
MARIA ROWENA MODESTO-SAN PEDRO  
Associate Justice