REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

PEOPLE OF THE PHILIPPINES, Plaintiff, - versus – MACARIO LIM GAW, JR., (No. 5 David Street, Corinthian Gardens, Quezon City), Accused.	**CTA Crim. No. O-206** (I.S. No. XVI-INV-10H-00256) For: Violation of Section 255 of the NIRC of 1997, as amended.
PEOPLE OF THE PHILIPPINES, Plaintiff, - versus – MACARIO LIM GAW, JR., (No. 5 David Street, Corinthian Gardens, Quezon City), Accused.	**CTA Crim. No. O-207** (I.S. No. XVI-INV-10H-00256) For: Violation of Section 255 of the NIRC of 1997, as amended.
MACARIO LIM GAW, JR., - versus – COMMISSIONER OF INTERNAL REVENUE	**CTA Case No. 8503** Members: Uy, *Acting Chairperson, and* Fabon-Victorino, *JJ.* Promulgated: JAN 03 2013 ; 3:45 p.m.

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RESOLUTION

UY, *J.*:

This resolves accused's **"DEMURRER TO EVIDENCE"**, admitted by this Court in the Resolution dated October 8, 2012; and the prosecution's

"OPPOSITION ***(To Accused's Demurrer to Evidence)*"** filed on October 29, 2012.

Demurrer to the evidence is an objection by one of the parties in an action, to the effect that the evidence which his adversary produced is insufficient in point of law, whether true or not, to make out a case or sustain the issue. The party demurring challenges the sufficiency of the whole evidence to sustain a verdict. The court, in passing upon the sufficiency of the evidence raised in a demurrer, is merely required to ascertain whether there is **competent** or **sufficient** evidence to sustain the indictment or to support a verdict of guilt.[1]

Sufficient evidence for purposes of frustrating a demurrer thereto is such evidence in character, weight or amount as will legally justify the judicial or official action demanded according to the circumstances. To be considered sufficient therefore, the evidence must prove: (a) the commission of the crime, and (b) the precise degree of participation therein by the accused.[2]

In the instant criminal cases, accused stands charged as follows:.

In CTA Crim. Case No. O-206 : For Violation of Section 255 of NIRC of 1997, as amended, in relation to Section 114 of the NIRC of 1997.

> "The undersigned State Prosecutors of the Department of Justice, hereby accuse **MACARIO LIM GAW, JR.** of the offense of Failure to File Value-Added Tax (VAT) Return and pay VAT, in violation of Section 255, in relation to Section 114, of the National Internal Revenue Code 1997, as amended, committed as follows:
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>> 'That on or about the 25th day of October, 2008, in Quezon City, and within the jurisdiction of this Honorable Court, the above-named accused, required to file his VAT Return and pay VAT on the sale of his real estate properties classified as ordinary assets in the gross amount of P8,419,621,441.12, evaded or defeated the payment of the required 12% Value-Added Tax (VAT) thereon for taxable year 2008 by deliberately misclassifying the ten (10) sales of his ten (10) parcels of land, all located in Paranaque City, as sales of capital assets when they are actually sales of ordinary assets

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[1] *Gutib vs. Court of Appeals, et al.*, G.R. No. 131209, August 13, 1999.
[2] Id.

and willfully, unlawfully and feloniously failing to file monthly and quarterly VAT returns and pay VAT, for said taxable year in accordance with Section 114 of the NIRC of 1997, as amended, to the damage and prejudice of the government in the amount of **ONE BILLION TEN MILLION THREE HUNDRED FIFTY FOUR THOUSAND FIVE HUNDRED SEVENTY TWO PESOS AND NINETY THREE CENTAVOS (Php1,010,354,572.93)** as basic VAT liability exclusive of penalties, surcharges and interests'.

CONTRARY TO LAW.

In CTA Crim. Case No. O-207: For Violation of Section 255 of NIRC of 1997, as amended, in relation to Section 51 of NIRC of 1997.

"The undersigned State Prosecutors of the Department of Justice, hereby accuse **MACARIO LIM GAW, JR.** of the offense of Failure to Supply Correct and Accurate Information in his Income Tax Return (ITR) for taxable year 2008 in violation of Section 255, in relation to Section 51, of the National Internal Revenue Code (NIRC) of 1997, as amended, committed as follows:

'That on or about the 15th day of April 2009, in Quezon City, and within the jurisdiction of this Honorable Court, the above-named accused, required to supply correct and accurate information in his ITR and pay income tax, did then and there, willfully, unlawfully and feloniously fail to supply correct and accurate information in his ITR for taxable year 2008 filed in Revenue District Office No. 39, South, Quezon City, in accordance with Section 51 of the NIRC of 1997, as amended, by making it appear under oath that accused MACARIO LIM GAW, JR.'s income for taxable year 2008 derived purely from compensation, was only in the amount of P1,238,599.25, when, in truth and in fact, said accused had other income in the amount of P4,115,297,361.12 from his ten (10) sales of his ten (10) parcels of land classified as ordinary assets, to the damage and prejudice of the government in the amount of **ONE BILLION THREE HUNDRED SIXTEEN MILLION EIGHT HUNDRED SIXTY THOUSAND ONE HUNDRED FIFTY FIVE PESOS AND FIFTY**

SIX CENTAVOS (Php1,316,860,155.56) as basic income tax liability exclusive of penalties, surcharges and interests'.

CONTRARY TO LAW.

As a corollary thereto, Section 255 in relation with Sections 51 and 114 of the National Internal Revenue Code (NIRC) of 1997 provide as follows:

"SEC. 255. *Failure to File Return, Supply Correct and Accurate Information, Pay Tax, Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.*—**Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax**, or **make a return**, keep any record, **or supply correct and accurate information, who willfully fails to pay such tax, make such return**, keep such record, or **supply such correct and accurate information**, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten thousand pesos (P10,000) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

xxx xxx xxx." *(Emphases supplied)*

SEC. 51. ***Individual Return.*** –

(A) Requirements. -

(1) Except as provided in paragraph (2) of this Subsection, ***the following individuals are required to file an income tax return***:

(a) ***Every Filipino citizen residing in the Philippines***;

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(4) The income tax return shall be filed in duplicate by the following persons:

(a) ***A resident citizen - on his income from all sources;***

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B) ***Where to File.*** - Except in cases where the Commissioner otherwise permits, the return shall be filed with an authorized agent bank, Revenue District Officer, Collection Agent or duly authorized Treasurer of the city or municipality in which such person has his legal residence or principal place of business in the Philippines, or if there be no legal residence or place of business in the Philippines, with the Office of the Commissioner.

(C) When to File. -
(1) The return of any individual specified above shall be filed on or before the fifteenth (15th) day of April of each year covering income for the preceding taxable year." (*Emphasis Supplied)*

"SEC. 114. *Return and Payment of Value-Added Tax.* -

A) **In General. - Every person liable to pay the value-added tax imposed under this Title shall file a quarterly return** of the amount of his gross sales or receipts within twenty-five (25) days following the close of each taxable quarter prescribed for each taxpayer: Provided, however, That VAT-registered persons shall pay the value-added tax on a monthly basis.

Any person, whose registration has been cancelled in accordance with Section 236, shall file a return and pay the tax due thereon within twenty-five (25) days from the date of cancellation of registration: Provided, That only one consolidated return shall be filed by the taxpayer for his principal place of business or head office and all branches.

(B) Where to File the Return and Pay the Tax. - Except as the Commissioner otherwise permits, the return shall be filed with and the tax paid to an authorized agent bank, Revenue Collection Officer or duly authorized city or municipal Treasurer in the Philippines located within the revenue district where the taxpayer is registered or required to register.

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In light of the foregoing legal provisions relative to CTA Crim. Cases Nos. 0-206 and 0-207 charging accused for Violation of Section 255 of the NIRC of 1997, the elements of the crime charged are as follows: (1) the accused is required under the NIRC of 1997 or the rules and regulations promulgated under the same Code, to pay any tax, make a return, keep any record, or supply correct and accurate information, and (2) the accused **willfully failed** to pay any tax, make a return, keep any record, or supply correct and accurate information. Of the said two elements, the second is the more crucial.

The pertinent question then is this: Did the prosecution present sufficient evidence to establish that accused **willfully failed**: (i) to supply correct and accurate information in his ITR for taxable year 2008; and (ii) to file the monthly and quarterly VAT returns and pay VAT for the third quarter of the same taxable year?

The answer is in the negative.

The question as to whether or not accused failed to supply correct and accurate information in his ITR for taxable year 2008, and to file the monthly and quarterly VAT returns and pay VAT for the third quarter of the same taxable year, is entirely dependent on the proper classification of the subject properties for tax purposes—whether the same are ordinary assets or capital assets, at the time of the sale thereof.

In a nutshell, it appears that accused, acting on the belief that the subject properties are capital assets, paid the capital gains tax (CGT) and the documentary stamp tax (DST), and filed the corresponding CGT return and DST return.[3] Such being the case, accused is of the view that no criminal liability attaches since there would be no willful failure to supply correct and accurate information in his ITR for taxable year 2008, and to file the monthly and quarterly VAT returns and pay VAT for the third quarter of the same taxable year.

However, the prosecution maintains that the same properties are ordinary assets at the time of sale. Thus, according to the prosecution, accused should not only have paid the DST and filed the DST return, but also should have paid the regular income tax (instead of the CGT) and VAT, and filed the corresponding income tax return, and VAT monthly and quarterly return.[4] Accordingly, the accused should allegedly be held criminally liable for the said omission.

According to the prosecution, the subject properties should be treated as ordinary assets because of the following reasons:

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[3] Refer to Section 24(D)(1) in relation to Section 39(A)(1), and Section 51(C)(2)(b); and Section 196 in relation to Section 200; all of the NIRC of 1997.

[4] Refer to Section 24(A)(1)(a) in relation to Section 51(C)(1); Section 105 in relation to Section 106 and Section 114; and Section 196 in relation to Section 200; all of the NIRC of 1997, as amended.

1. The accused is an astute businessman, well-versed in real estate transactions, and thus, knowledgeable of tax laws on real properties and its implications;

2. The accused willfully evaded payment of the correct income tax;

3. The accused willfully evaded payment of the correct VAT;

4. The doctrine of *res inter alios acta* proves criminal mind and scheme of accused to evade taxes;

5. Evidence that accused presented before the Department of Justice further substantiates the fact that properties sold in 2008 are ordinary assets; and

6. Accused is habitually engaged in the real estate business as shown by his purchased of six (6) parcels of land in 2007, and his sale of ten (10) parcels of land in 2008. Accused could have executed only one (1) Deed of Sale but instead opted to execute ten (10) Deeds of sale.

The accused, on the other hand, counter-argues as follows:

1. Under Section 39(A)(1) of the NIRC of 1997, a property is ordinary if it comes within the exceptions. The prosecution failed to present facts that idle lands are ordinary assets; and

2. The test of an ordinary asset is the actual use. The Prosecution never presented evidence on the actual use of the idle lands.

Considering the parties' arguments and counter-arguments, the issue for this Court's determination is whether or not, on the basis of prosecution's evidence, it was shown that the subject properties were improperly classified by accused as capital assets; and if so, whether such misclassification was done willfully, unlawfully and feloniously. In this connection, it must be emphasized that the term *"willful"* means *"premeditated; malicious; done with intent, or with bad motive or purpose, or with indifference to the natural consequence"*.[5]

As above-stated, the prosecution imputes "tax evasion" on the part of accused based on the theory that he deliberately misclassified the subject properties as capital assets. It must be emphasized, however, that "tax evasion" is a term that connotes **fraud thru the use of pretenses and forbidden devices** to lessen or defeat taxes.[6]

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[5] *Commissioner of Internal Revenue, et al. vs. Court of Appeals, et al.*, G.R. No. 119322, June 4, 1996.
[6] *Yutivo Sons Hardware Co. vs. Court of Tax Appeals, et al.*, G.R. No. L-13203, January 28, 1961.

Relative thereto, it should be stated that the intention to minimize taxes, when used in the context of fraud, must be proved to exist by clear and convincing evidence amounting to more than mere preponderance, and cannot be justified by a mere speculation. This is because fraud is never lightly to be presumed. Fraud is never imputed and the courts never sustain findings of fraud upon circumstances which, at the most, create only suspicion.[7]

Thus, the claim that accused deliberately misclassified the said properties cannot be taken without due consideration, especially so that the Supreme Court itself recognized that there is no rigid rule or fixed formula by which it can be determined with finality whether property sold by a taxpayer was held primarily for sale to customers in the ordinary course of his trade or business or whether it was sold as a capital asset. Although several factors or indices have been recognized as helpful guides in making a determination, none of these is decisive; neither is the presence nor the absence of these factors conclusive. Each case must in the last analysis rest upon its own peculiar facts and circumstances."[8]

According to the Supreme Court, in the determination of whether a piece of property is a capital asset or an ordinary asset, a careful examination and weighing of all circumstances revealed in each case must be made."[9]

Being allegedly an astute businessman and supposedly well-versed in real estate transactions does not necessarily prove or show that accused resorted, or w ould resort, to fraud by deliberately misclassifying the subject properties.

Furthermore, We find it hard to surmise that accused could have, on his own, misclassified the subject properties as capital assets. It must be remembered that in all of the ten (10) sales transactions in 2008 by the accused, the purported capital gains taxes and documentary stamp taxes have been paid, and the corresponding Certificates Authorizing Registration have all been issued by Revenue District Office No. 52 – Parañaque.[10]

Under Revenue Memorandum Order No. (RMO) 15-2003[11], the BIR prescribed certain policies, guidelines and procedures in processing and

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[7] Id.

[8] *Calasanz, et al. vs. Commissioner of Internal Revenue, et al.*, G.R. No. L-26284, October 9, 1986.

[9] *Tuason, Jr. vs. Lingad*, G.R. No. L-24248, July 31, 1974.

[10] Exhibits "F", "G", "J", "R", "S", "V", "DD", "EE", "HH", "PP", "QQ", "TT", "BBB", "CCC", "FFF", "NNN", "OOO", "RRR", "ZZZ", "AAAA", "DDDD", "LLLL", "MMMM", "PPPP", "XXXX", "YYYY", "BBBBB", "JJJJJ", "KKKKK", and "MMMMM".

[11] SUBJECT: Policies, Guidelines and Procedures in the Processing and Monitoring of One-Time Transactions (ONETT) and the Issuance of Certificates Authorizing Registration (CARs) Covering Transactions Subject to Final Capital Gains Tax on Sale of Real Properties Considered as Capital Assets as well as Capital Gains Tax on the Net Capital Gain on

monitoring One-Time Transactions (ONETT), which includes not only those subject to Final Capital Gains Tax on the sale of real properties considered as capital assets, but also of Expanded Withholding Tax on the sale of real properties considered as ordinary assets, and the issuance of the corresponding Certificates Authorizing Registration. Pertinent portions of which read:

"**II. POLICIES:**

xxx, the following policies shall be observed:

2. An ONETT Team composed of Revenue Officers (ROs) and support staff shall be created in every Revenue District Office to serve as a One Stop-Shop for ONETT. <u>As such, it shall provide frontline services and attend to all the needs of the ONETT taxpayers, from assistance to issuance of tax clearance, which necessitates that it holds office within/adjacent to the Taxpayer Service Section (TSS)</u>. The ONETT Team shall be under the direct supervision of the Revenue District Officer (RDO) as the Head, ONETT Team unless he delegates in writing the authority to the Assistant Revenue District Officer (ARDO), copy furnished the Regional Director. The Head ONETT Team shall ensure adherence to the policies and procedures herein prescribed.

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12. <u>ONETT Computation Sheet/s</u> (Annexes B to B-4) <u>shall be prepared/accomplished in duplicate by the ONETT Officers upon receipt of complete documentary requirements and to be approved by the Head, ONETT Team</u>. It shall be distributed as follows:

Original copy	-	Docket
Duplicate copy	-	Taxpayer

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20. The RDO, being the Head of the ONETT Team, shall sign/approve CAR and Tax Clearance (TCL) for computerized districts. In his absence, the ARDO may sign the CAR and TCL. However, if the ARDO is designated as the Head, ONETT Team, the RDO shall sign in his absence.

Withholding Tax on Sale of Real Properties Considered as Ordinary Assets, Donor's Tax, Estate Tax and Other Taxes including Documentary Stamp Tax Related to the Sale/Transfer of Properties.

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III. GUIDELINES AND PROCEDURES:

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B. The Head, ONETT Team shall:

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2. Review and approve CDR[12] and ONETT Computation Sheet (OCS) (Annex B – B4). Forward the same to the ONETT Officer to assist the taxpayer or his representative in filling up tax forms.

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C. The ONETT Team shall:

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8. Compute the tax due using the prescribed OCS and submit together with the CDR and documentary attachments to the Head, ONETT Team for review and approval;

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IV. SANCTIONS:

Any unauthorized deviation from the foregoing policies and instructions and/or violation of any provision of this Order will result in the imposition of disciplinary action to the concerned revenue officers and officials and shall be referred by the concerned Regional Director thru the ACIR, Assessment Service, to the Inspection Service or any other Service/Office which has supervision over all the regional offices for appropriate investigation. In this regard, the relief, reassignment, or transfer of any revenue official violating any of the provisions and instructions prescribed in this Order may be recommended to the Commissioner of Internal Revenue." *(Underscoring supplied)*

Based on the foregoing provisions, it is mandated that the computation of the taxes due on any sale of real property, which necessarily involves the determination of whether said real property is an ordinary asset or capital asset, is done by the ONETT Team (composed of Revenue

[12] Checklist of Documentary Requirements.

Officers), which computation is then reviewed and approved by the Head of the ONETT Team (who may either be the Revenue District Officer or Assistant Revenue District Officer). Thus, while it may be true that it was accused who filed the subject CGT returns and DST returns, and paid the corresponding CGT and DST, the computation and determination thereof was done with the approval of the ONETT Team of Revenue District Office No. 52 – Parañaque. In this connection, We have a right to assume that officials have done that which the law requires them to do, in the absence of positive proof to the contrary.[13]

In addition, this Court is ever mindful of Section 11 of the NIRC of 1997, which provides:

> "SEC. 11. *Duties of Revenue District Officers and Other Internal Revenue Officers.*— **It shall be the duty of every Revenue District Officer or other internal revenue officers and employees to ensure that all laws, and rules and regulations affecting national internal revenue are faithfully executed and complied with**, and to aid in the prevention, detection and punishment of frauds or delinquencies in connection therewith.
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> **It shall be the duty of every Revenue District Officer to examine the efficiency of all officers and employees of the Bureau of Internal Revenue under his supervision**, and to report in writing to the Commissioner, through the Regional Director, any neglect of duty, incompetency, delinquency, or malfeasance in office of any internal revenue officer of which he may obtain knowledge, with a statement of all the facts and any evidence sustaining each case."

Such being the case, in making the computations for accused's sales transactions, the ONETT Team and the Head thereof were circumspect in doing so. Considering, therefore, the number of the sales transactions, coupled by the fact that it was all executed in one (1) day (*i.e.*, on July 11, 2008) by the same seller and buyer,[14] the said concerned officers of the Bureau of Internal Revenue (BIR), particularly of the said ONETT Team of Revenue District Office No. 52 – Parañaque, could have been prompted to regard the subject properties as ordinary assets, if such were the case.

Correspondingly, if there is indeed a misclassification of the subject

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[13] *Figuerres vs. Court of Appeals, et al.*, G.R. No. 119172, March 25, 1999; Section 3(m), Rule 131 of the Rules of Court.

[14] Exhibits "B", "N", "Z", "LL", "XX", "JJJ", "VVV", "HHHH", "TTTT", and "FFFFF".

properties, it was done with the initial conformity or approval of the BIR, and not only of accused's own act. It is then hard to conceive that such misclassification was entirely deliberate on the part of the accused. Accordingly, We cannot say with moral certainty that, on the basis of prosecution's evidence, there was willfulness on the part of the accused. In other words, the alleged tax evasion on the part of the accused was never established.

In the same vein, We cannot subscribe to the prosecution's theory that, by reason of the exceptions to the *res inter alios acta* rule under Section 34, Rule 130 of the Rules on Evidence, they have established accused's willful failure to pay income tax and value-added tax, make a VAT return, and supply correct and accurate information. Said Section 34 provides:

> "SEC. 34. ***Similar acts as evidence.***— Evidence that one did or did not do a certain thing at one time is not admissible to prove that he did or did not do the same or a similar thing at another time; but it may be received to prove a specific intent or knowledge, identity, plan, system, scheme, habit, custom or usage, and the like."

Considering that on the basis of RMO 15-2003, the computation of the pertinent taxes was likewise done by the ONETT Team of Revenue District Office No. 52 – Parañaque, no deliberate misclassification can also be imputed on the accused on his six (6) purchase transactions of real property in 2007. Considering that the alleged tax evasion in 2007 was not established, no *"specific intent or knowledge, identity, plan, system, scheme, habit, custom or usage"* to evade payment of taxes in 2008 was likewise established.

Furthermore, in *People of the Philippine Islands vs. Asinas, et al.*,[15] the Supreme Court said:

> "Upon the question of the admissibility of evidence as to the commission of other crimes as tending to prove the guilt of the defendants of the crime in question, Ruling Case Law (vol. 10, sec. 109), says:
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> 'The general rule is that evidence is not admissible which shows, or tends to show, that the accused in a criminal case has committed a crime wholly independent of the offense for which he is on trial. It is not competent to prove that he committed other crimes of a like nature for the purpose of showing that he would be likely to commit the crime

[15] G.R. No. 29832, March 25, 1929.

> charged in the indictment. A man may be a notorious criminal, but this fact may not be shown to influence a jury in passing upon the question of his guilt or innocence of the particular offense for which he is on trial. A man may have committed many crimes, and still be innocent of the crime charged in the case on trial. To permit proof of other crimes would naturally predispose the minds of the jurors against the defendant. One who commits one crime may be more likely to commit another; yet, logically, one crime does not prove another, nor tend to prove another, unless there is such a relation between them that proof of one tends to prove the other. Unless such a relation exists, it is illegal and manifestly unfair to require a man, who is charged with a specific crime in the indictment, to prepare a defense against other crimes that the state may attempt to prove against him, but which are not charged in the indictment. **The general rule should, therefore, be strictly enforced <u>in all cases</u> where applicable.**'" *(Emphases and underscoring supplied)*

In fine, considering that the willful failure to pay income tax and VAT, make a VAT return, and supply correct and accurate information on the part of the accused was never established by prosecution's evidence, the accused must perforce be acquitted in CTA Crim. Case Nos. 0-206 and 0-207.

However, the extinction of the penal actions does not carry with it the extinction of the civil liability where, *inter alia*, the civil liability of the accused does not arise from the crime of which the accused is acquitted.[16] In the instant cases, the civil liability of accused, if any, would all depend on the proper classification of the subject real properties, whether the same are capital assets or ordinary assets.

Thus, it must be emphasized that the acquittal in the instant criminal cases cannot operate to discharge accused from the duty of paying proper taxes which the law requires to be paid, since that duty is imposed by statute prior to and independently of any attempts by the taxpayer to evade payment. Said obligation is not a consequence of the felonious acts charged in the criminal proceeding nor is it a mere civil liability arising from crime that could be wiped out by the judicial declaration of non-existence of the criminal acts charged.[17]

This is especially so that a tax assessment against the accused has already been made by the BIR[18], which assessment is being assailed by

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[16] *Alferez vs. People of the Philippines, et al.*, G.R. No. 182301, January 31, 2011.
[17] *Republic of the Philippines vs. Patanao*, G.R. No. L-22356, July 21, 1967.
[18] Refer to CTA Case No. 8503.

accused in CTA Case No. 8503. To the mind of the Court, this assessment constitutes the civil liability of accused in the instant criminal cases, and shall best be threshed out in said case.

To reiterate, while the willfulness of the accused was not established by the prosecution in the instant criminal actions, it becomes necessary to proceed with CTA Case No. 8503 filed by herein accused as the petitioner therein, assailing respondent Commissioner of Internal Revenue's Final Decision on Disputed Assessment (FDDA) No. 2012-0001 dated May 18, 2012 covering the alleged assessments for deficiency income tax and value tax for taxable year 2008.

WHEREFORE, all the foregoing considered, the accused's **"DEMURRER TO EVIDENCE"** is hereby **GRANTED** and CTA Crim. Case Nos. 0-206 and 0-207 are hereby **DISMISSED.** Accordingly, accused is hereby **ACQUITTED** on reasonable doubt in said criminal cases.

As regards CTA Case No. 8503, an Answer having been filed in this case on August 17, 2012, let this case be set for Pre-Trial on **January 23, 2013** at **9:00 a.m.**.

SO ORDERED.

ERLINDA P. UY
Associate Justice

I CONCUR:

ESPERANZA R. FABON-VICTORINO
Associate Justice