



Republic of the Philippines
 Supreme Court
 Manila

THIRD DIVISION

PEOPLE OF THE G.R. Nos. 250736 and 250801-03
 PHILIPPINES,

Petitioners, Present:

CAGUIOA, J., *Chairperson,*
 INTING,
 GAERLAN,
 DIMAAMPAO,* and
 SINGH, JJ.

- versus -

COURT OF TAX APPEALS –
 THIRD DIVISION, JACINTO
 C. LIGOT and ERLINDA Y. LIGOT,
 Promulgated:

Respondents. December 5, 2022

x-----Misprobat-----x

DECISION

INTING, J.:

Before the Court is a Petition for *Certiorari*¹ under Rule 65 of the Rules of Court assailing the Decision² dated January 8, 2019 of the Court of Tax Appeals (CTA) Third Division, in CTA Criminal Case Nos. O-241, O-242, O-243 and O-244. The CTA acquitted Jacinto C. Ligot (Jacinto) and Erlinda Y. Ligot (Erlinda) (collectively, accused-respondents) for failure of the prosecution to prove that they are guilty

* On official leave.

¹ *Rollo*, pp. 5-38.

² Id. at 45-127. Penned by Associate Justice Ma. Belen M. Ringpis-Liban and concurred in by Associate Justice Erlina P. Uy.

beyond reasonable doubt of violation of Section 254³ and 255⁴ of the National Internal Revenue Code (Tax Code).

Likewise assailed is the Resolution⁵ dated October 15, 2019 of the CTA Third Division denying the Motion for Reconsideration⁶ filed by the People of the Philippines (petitioner), through the Deputized Special Prosecutor of the Bureau of Internal Revenue (BIR) and Public Prosecutor from the Department of Justice.

The Antecedents

Accused-respondents were charged before the CTA for violations of Sections 254 and 255 of the Tax Code for failure to supply correct and accurate information in their joint Income Tax Return (ITR) for taxable year 2001 and for failure to report their other income in their ITRs for taxable years 2002, 2003, and 2004. The Informations against accused-respondents read as follows:

CTA Criminal Case No. O-241

That sometime in April 9, 2002, in the Municipality of Taytay, Province of Rizal, and within the jurisdiction of this Honorable Court, both accused, Jacinto C. Ligot and Erlinda Y. Ligot, conspiring and confederating with each other, did then and there willfully and

³ SEC. 254. *Attempt to Evade or Defeat Tax.* – Any person who willfully attempts in any manner to evade or defeat any tax imposed under this Code or the payment thereof shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine not less than Five hundred thousand pesos (₱500,000.00) but not more than Ten million pesos (₱10,000,000) and suffer imprisonment of not less than six (6) years but not more than Ten (10) years: Provided, That the conviction or acquittal obtained under this Section shall not be a bar to the filing of a civil suit for the collection of taxes.

⁴ 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 make a return, keep any record, or supply correct the accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply 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 (₱10,000.00) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually files a return or statement and subsequently withdraws the same return or statement after securing the official receiving seal or stamp of receipt of internal revenue office wherein the same was actually filed shall, upon conviction therefore, be punished by a fine of not less than Ten thousand pesos (₱10,000.00) but not more than Twenty thousand pesos (₱20,000.00) and suffer imprisonment of not less than one (1) year but not more than three (3) years.

⁵ *Rollo*, pp. 147-152. Penned by CTA Associate Justice Erlinda P. Uy and concurred in by CTA Associate Justices Ma. Belen M. Ringpis-Liban and Maria Rowena Modesto-San Pedro.

⁶ *Id.* at 128-143.

unlawfully fail to report in their joint Income Tax Return (ITR) for taxable year 2001, other income in the total amount of P41,854,181.57, and instead, reported only a total taxable compensation income of P188,895.80 for taxable year 2001, thereby committing the offense of failure to supply correct and accurate information, as provided for under Section 255 of the National Internal Revenue Code of 1997, as amended, and incurring a deficiency income tax in the amount of P43,933,223.73 for taxable year 2001, exclusive of interest and penalty charges, to the damage and prejudice of the Government.

CONTRARY TO LAW.⁷

CTA Criminal Case No. O-242

That on or about April 2003, in Quezon City, Metro Manila, within the jurisdiction of this Honorable Court, accused Jacinto C. Ligot and Erlinda Y. Ligot, did then and there willfully and unlawfully attempt to evade payment of tax, in violation of Section 254 of the National Internal Revenue Code, as amended, by failing to report in their income tax return for taxable year 2002, other income for the taxable year 2002 amounting to P87,444,529.23 and P16,156,751.99 respectively, or in the aggregate amount of P103,601,281.22, thereby incurring a total deficiency tax for the taxable year 2002 in the amount of P102,491,982.97, exclusive of interest and penalty charges, to the damage and prejudice of the Government.

CONTRARY TO LAW.⁸

CTA Criminal Case No. O-243

That on or about April 2004, in Quezon City, Metro Manila, within the jurisdiction of this Honorable Court, accused Jacinto C. Ligot and Erlinda Y. Ligot, did then and there willfully and unlawfully attempt to evade payment of tax, in violation of Section 254 of the National Internal Revenue Code, as amended, by failing to report in their income tax return for taxable year 2003, other income for the taxable year 2003 amounting to P87,918,732.36 and P77,449,052.03 respectively, or in the aggregate amount of P165,367,784.39, thereby incurring a total deficiency tax for the taxable year 2003 in the amount of P153,198,911.92, exclusive of interest and penalty charges, to the damage and prejudice of the Government.

CONTRARY TO LAW.⁹

⁷ *Rollo*, pp. 46-47.

⁸ *Id.* at 47.

⁹ *Id.* at 47-48.

CTA Criminal Case No. O-244

That on or about April 2005, in Quezon City, Metro Manila, within the jurisdiction of this Honorable Court, accused Jacinto C. Ligot and Erlinda Y. Ligot, did then and there willfully and unlawfully attempt to evade payment of tax, in violation of Section 254 of the National Internal Revenue Code, as amended, by failing to report in their income tax return for taxable year 2004, other income for the taxable year 2004 amounting to ₱105,682,066.04 and ₱43,273,634.10 respectively, or in the aggregate amount of ₱148,955,700.14, thereby incurring a total deficiency tax for the taxable year 2004 in the amount of ₱128,453,428.92, exclusive of interest and penalty charges, to the damage and prejudice of the Government.

CONTRARY TO LAW ¹⁰

Stated differently, accused-respondents were charged with tax evasion on account of under-declaration of income in taxable years 2001, 2002, 2003, and 2004, viz.:

| <i>CTA Criminal Case No.</i> | <i>Taxable Year</i> | <i>Alleged Undeclared Income</i> | |
|----------------------------------|-------------------------|----------------------------------|-----------------------------|
| | | <i>Jacinto</i> | <i>Erlinda</i> |
| O-241 | 2001 | ₱29,490,471.68 | 12,363,709.89 ¹¹ |
| O-242 | 2002 | ₱87,444,529.23 | 16,156,751.99 ¹² |
| O-243 | 2003 | ₱87,918,732.36 | 77,449,052.03 ¹³ |
| O-244 | 2004 | ₱105,682,066.04 | 43,273,634.10 ¹⁴ |

Upon arraignment on January 16, 2012, both accused-respondents entered their respective pleas of “not guilty” to the offenses charged.¹⁵

On February 27, 2012, the CTA Third Division consolidated Criminal Case No. O-243 with O-241. Subsequently, on March 21, 2012, the CTA *motu proprio* consolidated Criminal Case Nos. O-242 and O-244 with O-241.¹⁶

Trial ensued.

¹⁰ *Rollo*, p. 48.

¹¹ *Id.* at 51-52.

¹² *Id.* at 47.

¹³ *Id.*

¹⁴ *Id.* at 48.

¹⁵ *Id.* at 50.

¹⁶ *Id.*

The prosecution presented twelve witnesses, namely: *Arnel Magbag (RO Magbag)*, *Jose Amor B. Dayaoan*,¹⁷ and *Ma. Racel B. Wacan*, revenue officers assigned at the National Investigation Division of the BIR (NID-BIR); *Nolasco B. Ducay*, Associate Graft Investigation Officer of the Office of the Ombudsman for Military and Other Law Enforcement Offices; *Evelyn*¹⁸ *Paulyng Ang*, the Revenue Officer who issued a certified true copy of the ITR of accused-respondents for 2003; *Sonia Agres-Lopez*, the Revenue Officer who printed the encoded versions of Jacinto's returns for 2002 and 2004; *Elena D. Ramirez*, Senior Accounts Receivable Manager of Megaworld Corporation (Megaworld); *Atty. Joffre Gil C. Zapata (Atty. Zapata)*, Executive Clerk of Court III of the Sandiganbayan, Fourth Division; *Noel Abanilla*, Records Officer of the Register of Deeds of Makati; *Atty. Edwin Flor Barroga*, Acting Registrar of Deeds of Morong, Rizal; *Christ Steve E. Rayoso (Rayoso)*, Records Officer I, Register of Deeds, Malaybalay, Bukidnon; and *Monico B. Villar (AMLC Officer Villar)*, Bank Officer of the Anti-Money Laundering Council (AMLC).¹⁹

Evidence for the Prosecution

The BIR revenue officers testified that they examined accused-respondents' books of account for the relevant periods. In the course of their audit, their team identified the following real and tangible personal properties which they acquired, either directly by any one of them or indirectly through a third person during taxable years 2001, 2002, 2003, and 2004:

1. Real Properties

- a) a 14.34-hectare parcel of land covered by Original Certificates of Title Nos. 8817, 8818, 8819 and 8820 in Malaybalay City, Bukidnon (Piana Properties) from the heirs of Manuel S. Piana;²⁰
- b) a parcel of land in Sampaloc, Tanay, Rizal (Tanay Property) from Violeta A. Melendres (Melendres) for ₱2,000,000.00;²¹

¹⁷ Dayoan in some parts of the *rollo*.

¹⁸ Evelyn in some parts of the *rollo*.

¹⁹ *Rollo*, pp. 19-20.

²⁰ *Id.* at 52.

²¹ *Id.* at 55

- c) two condominium units and one parking slot in Paseo Parkview Tower 2 (Paseo Parkview Tower 2 Properties), with a purchase price amounting to ₱7,966,820.00, in the name of Jacinto's sister, Miguela Ligot Paragas (Miguela);²²
- d) improvements constructed on the farmland in Imbayao, Malaybalay (Imbayao Farm Improvements) in the amount of ₱5,199,296.26;²³
- e) one condominium unit in Essensa East Forbes Condominium (Essensa Property) for ₱22,954,545.45;²⁴
- f) property in 1240 South Cabernet Circle, Anaheim, California for \$322,181.00 or ₱16,109,050.00;²⁵
- g) a real property situated at City of Buena Park, County of Orange, State of California (Orange County Property);²⁶ and
- h) a parcel of land with an area of 40,000 square meters in Malaybalay City (Malaybalay Property), with a market value of ₱72,000, in the name of accused-respondents' daughter, Riza Ligot (Riza).²⁷

2. Other Personal Properties

- a) a Toyota Hilux with Plate No. XBE 760 purchased by Jacinto for ₱1,078,000 and registered in the name of accused-respondents' son, Paolo Ligot (Paolo).

The results of the NID-BIR audit investigation also alluded to various bank deposits, investments, and other properties purchased and/or amortization payments made (in relation to the aforementioned properties) by accused-respondents during the subject taxable years, viz.:

| <i>Taxable Year</i> | <i>Jacinto</i> | <i>Erlinda</i> |
|---------------------|------------------------------|------------------------------|
| 2001 | ₱29,490,471.68 ²⁸ | ₱12,363,708.89 ²⁹ |

²² Id. at 52, 55-56.

²³ Id. at 55.

²⁴ Id. at 58.

²⁵ Id.

²⁶ Id. at 60. The Orange County Property was acquired for a consideration of \$599,500 or the equivalent of ₱29,975,000.

²⁷ Id. at 57

| | | |
|------|-------------------------------|------------------------------|
| 2002 | ₱78,622,437.41 ³⁰ | ₱16,156,751.99 ³¹ |
| 2003 | ₱87,934,423.94 ³² | ₱37,517,183.76 ³³ |
| 2004 | ₱105,682,065.60 ³⁴ | ₱43,273,634.10 ³⁵ |

One of the NID-BIR's main sources of information on accused-respondents' bank deposits, investments, and amortization payments was an AMLC Investigation Report pertaining to the examination of certain bank accounts, investments, and related web of accounts of Jacinto and his family,³⁶ which the audit team obtained from the Regional Trial Court (RTC) of Makati.³⁷

The NID-BIR found the spouses' property acquisitions, bank deposits, and investments to be *grossly disproportionate* to what they actually declared in their Statement of Assets, Liabilities and Net Worth (SALN) and ITRs, *viz.*:

| <i>Taxable Year</i> | <i>Declared income per ITR</i> |
|---------------------|--------------------------------|
| 2001 | ₱188,805.80 |
| 2002 | ₱199,256.62 |
| 2003 | ₱218,151.88 |
| 2004 | ₱164,370.40 |

According to the NID-BIR, the substantial excess of the value of their acquisitions over the taxable income declared in their joint ITR in the subject years amounted to *undeclared income*.³⁸ The NID-BIR concluded that accused-respondent's failure to supply correct and accurate information in their joint ITR is an unlawful act under Section 255 of the Tax Code, and that they committed tax evasion in violation of Section 254 of the Tax Code.³⁹

The NID-BIR likewise noted that it had no records of the tax

²⁸ Id. at 54.

²⁹ Id.

³⁰ Id. at 54-55.

³¹ Id. at 56.

³² Id. at 57-58.

³³ Id.

³⁴ Id. at 59-60.

³⁵ Id.

³⁶ Id. at 166.

³⁷ Id. at 65.

³⁸ Id. at 53.

³⁹ See id. at 98.

returns filed by Paolo and Riza for 2001, 2002, and 2004 in its database.⁴⁰

To prove the existence of accused-respondents' bank deposits and investments, and amortization payments, the prosecution filed an *Ex Parte* Motion for the Issuance of *Subpoena Duces Tecum Ad Testificandum* (SDTAT) requesting the CTA Third Division to allow certain officials from the Land Bank of the Philippines, Rizal Commercial Banking Corporation, and Armed Forces and Police Savings and Loan, Inc. to produce accused-respondents' accounts and to testify as to their financial transactions with their respective institutions.⁴¹ However, upon the opposition by the defense, the CTA Third Division refused to issue an SDSTAT to call for said bank officials because to do so would lead to the violation⁴² of bank secrecy laws, such as Republic Act No. (RA) 1405,⁴³ RA 6426⁴⁴ and RA 8367.⁴⁵

The prosecution also sought to present as its witness AMLC Officer Villar to prove that the AMLC conducted an investigation on accused-respondents' accounts and that, in relation thereto, AMLC Officer Villar was authorized by the RTC to inquire into and examine the spouses' bank accounts.⁴⁶ While the CTA Third Division initially allowed AMLC Officer Villar to testify, the court a quo eventually recalled the related SDSTAT and ordered that his testimony, including his Judicial Affidavit and all its accompanying attachments, be suppressed and stricken off the record. The CTA Third Division noted that the originals of the documents testified to by AMLC Officer Villar were in the possession and legal custody of the respective banks and held that these documents do not fall under the exceptions of the Best Evidence Rule. The CTA Third Division further held that allowing AMLC Officer Villar's testimony to remain in record would be in violation of the provisions of RA 1405 on the secrecy of bank deposits.⁴⁷

⁴⁰ Id. at 56.

⁴¹ Id. at 21, 77.

⁴² Id. at 77.

⁴³ Secrecy of Bank Deposits Act, approved on September 9, 1955.

⁴⁴ Foreign Currency Deposit Act of the Philippines, approved on April 4, 1972.

⁴⁵ Revised Non-Stock Savings and Loan Association Act of 1997, approved on October 21, 1997.

⁴⁶ *Rollo*, pp. 191-192.

⁴⁷ Id. at 78-79.

Evidence for the Defense

Ruben Clementer Clarito (Col. Clarito), Rowena Thea T. Go, and Ramon Zamuco Rubio (Engr. Rubio), Atty. Diane Rose B. Ramos, and Atty. Zapata, testified as follows:

1. Melendres, the previous owner of the Tanay Property, wanted to execute only one deed of sale and wanted Jacinto, as the Commander General, to represent all the buyers of the Tanay Property;⁴⁸
2. On January 3, 2002, Melendres executed a Deed of Absolute Sale in favor of Jacinto as representative of all the buyers;⁴⁹
3. The consideration paid to Melendres was contributed by the group of officers, which numbered more or less fifty;⁵⁰
4. Col. Clarito collected payments from these officers and issued corresponding receipts in his personal capacity;⁵¹
5. A sketch showing the location of the individual lots were shown to the officers but there was no subdivision plan yet⁵² as the processing of the transfers to individual owners was halted because the land had to be reclassified from agricultural to residential;⁵³ and
6. Engr. Rubio conducted a subdivision survey, prepared the corresponding subdivision plan,⁵⁴ and facilitated the titling of the Tanay Property to the individual owners.⁵⁵

CTA Third Division's Ruling

In the Decision⁵⁶ dated January 8, 2019, the CTA Third Division acquitted accused-respondents, the dispositive portion of which read:

⁴⁸ Id. at 87, 93.

⁴⁹ Id. at 87, 89.

⁵⁰ Id. at 87-88.

⁵¹ Id. at 88.

⁵² Id.

⁵³ Id. at 92.

⁵⁴ Id.

⁵⁵ Id. at 90.

⁵⁶ Id. at 45-127. Penned by Associate Justice Ma. Belen M. Ringpis-Liban and concurred in by Associate Justice Erlinda P. Uy.

WHEREFORE, premises considered, this case is DISMISSED for failure of the prosecution to prove beyond reasonable doubt the guilt of both accused. Therefore, accused JACINTO C. LIGOT and ERLINDA Y. LIGOT are hereby ACQUITTED of the crimes charged.

SO ORDERED.⁵⁷ (Emphases omitted.)

The CTA Third Division noted that the prosecution's theory in all four criminal cases were founded largely on the alleged existence of the spouses' bank deposits, investments, and other financial affairs. However, the entire body of evidence offered by the prosecution to support its theory (AMLC Investigation Report, AMLC Memorandum, AMLC Officer Villar's testimony/judicial affidavit, and other bank statements/documents)⁵⁸ are excluded by law, particularly RA Nos. 1405, 6426 and 8367, and, thus, inadmissible. The CTA Third Division further explained that the exceptions to the said bank secrecy laws cannot be extended to apply to tax evasion cases.⁵⁹

Ultimately, the CTA Third Division concluded that the evidence relied upon by the prosecution have either been excluded or were found to have scant probative value due to the prosecution's failure to establish their authenticity and execution.⁶⁰ Consequently, accused-respondents' guilt was not proven beyond reasonable doubt.⁶¹

Petitioner moved for reconsideration, but the CTA Third Division denied it in its Resolution⁶² dated October 15, 2019.

Hence, the instant petition.

The Arguments

Accused-respondents contend that double jeopardy had already set in upon their acquittal⁶³ and that there is no showing that the CTA Third Division committed grave abuse of discretion amounting to lack or

⁵⁷ Id. at 126.

⁵⁸ Id. at 193-208.

⁵⁹ Id. at 109.

⁶⁰ Id. at 120.

⁶¹ Id. at 126.

⁶² Id. at 147-152. Penned by Court of Tax Appeals Associate Justice Erlinda P. Uy and concurred in by Associate Justices Ma. Belen M. Ringpis-Liban and Maria Rowena Modesto-San Pedro.

⁶³ Id. at 372.

excess of jurisdiction in rendering its decision; thus, the dismissal of the petition is in order.⁶⁴

On the other hand, petitioner contends that a judgment of acquittal may be assailed in a petition for *certiorari* under Rule 65, by way of exception, upon clear showing that the court a quo committed grave abuse of discretion amounting to lack or excess of jurisdiction, or to a denial of due process.⁶⁵ Thus, petitioner imputes grave abuse of discretion on the part of the CTA Third Division for acquitting the respondent spouses, particularly, for its alleged blatant disregard of evidence⁶⁶ tending to show that accused-respondents had undeclared income⁶⁷ and they had concealed real properties that are likely sources of income.⁶⁸

The Issue

The issue for the Court's resolution is whether the CTA Third Division acted with grave abuse of discretion amounting to lack or excess of jurisdiction in acquitting accused-respondents in Criminal Case Nos. O-241, O-242, O-243 and O-244.

Our Ruling

The petition is bereft of merit.

Violation of the principle of the hierarchy of courts

At the outset, Section 2(f), Rule 4 of the Revised Rules of the Court of Tax Appeals⁶⁹ (CTA Rules) states that it is the CTA *En Banc* which has *exclusive* appellate jurisdiction over decisions, resolutions or orders of the CTA Division involving criminal offenses arising from violations of the NIRC, among others, to wit:

SECTION. 2. *Cases within the jurisdiction of the Court en banc.* — The Court *en banc* shall exercise exclusive appellate

⁶⁴ Id. at 375.

⁶⁵ Id. at 383.

⁶⁶ Id. at 34.

⁶⁷ Id. at 27.

⁶⁸ Id. at 33.

⁶⁹ A.M. No. 04-11-07-CTA, effective December 15, 2005.

jurisdiction to review by appeal the following:

x x x x

(f) Decisions, resolutions or orders on motions for reconsideration or new trial of the Court in Division in the exercise of its exclusive original jurisdiction over cases involving criminal offenses arising from violations of the National Internal Revenue Code or the Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or Bureau of Customs; x x x

The CTA *En Banc*'s appellate jurisdiction over decisions, resolutions or orders of the CTA Division includes the issuance of a writ of *certiorari*, if necessary. In *The City of Manila, v. Judge Grecia-Cuerdo*,⁷⁰ (*City of Manila*), the Court declared that the CTA's authority to issue writs of *certiorari* is inherent in the exercise of its appellate jurisdiction.⁷¹

The prevailing doctrine is that the authority to issue writs of *certiorari* involves the exercise of original jurisdiction which must be expressly conferred by the Constitution or by law and cannot be implied from the mere existence of appellate jurisdiction. x x x

x x x x

x x x [W]hile there is no express grant of such power, with respect to the CTA, Section 1, Article VIII of the 1987 Constitution provides, nonetheless, that judicial power shall be vested in one Supreme Court and in such lower courts as may be established by law and that judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government.

On the strength of the above constitutional provisions, it can be fairly interpreted that the power of the CTA includes that of determining whether or not there has been grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the RTC in issuing an interlocutory order in cases falling within the exclusive

⁷⁰ 726 Phil. 9 (2014).

⁷¹ See also *Commissioner of Internal Revenue v. Court of Tax Appeals (First Division)*, G.R. Nos. 210501, 211294 & 212490, March 15, 2021; *Bureau of Internal Revenue v. First E-Bank Tower Condominium Corp.*, G.R. Nos. 215801 & 218924, January 15, 2020; *Confederation for Unity, Recognition and Advancement of Government Employees v. Commissioner, Bureau of Internal Revenue*, G.R. Nos. 213446 & 213658, July 3, 2018; *Bloomberry Resorts and Hotels, Inc. v. Bureau of Internal Revenue*, 792 Phil. 751 (2016); *Bureau of Customs v. Devanadera*, 769 Phil. 231 (2015).

appellate jurisdiction of the tax court. It, thus, follows that the CTA, by constitutional mandate, is vested with jurisdiction to issue writs of certiorari in these cases.

Indeed, in order for any appellate court, to effectively exercise its appellate jurisdiction, it must have the authority to issue, among others, a writ of certiorari. In transferring exclusive jurisdiction over appealed tax cases to the CTA, it can reasonably be assumed that the law intended to also transfer such power as is deemed necessary, if not indispensable, in aid of such appellate jurisdiction. There is no perceivable reason why the transfer should only be considered as partial, not total.

Consistent with the above pronouncement, this Court has held as early as the case of *J.M. Tuason & Co., Inc. v. Jaramillo, et al.* that “if a case may be appealed to a particular court or judicial tribunal or body, then said court or judicial tribunal or body has jurisdiction to issue the extraordinary writ of certiorari, in aid of its appellate jurisdiction.” This principle was affirmed in *De Jesus v. Court of Appeals*, where the Court stated that “a court may issue a writ of certiorari in aid of its appellate jurisdiction if said court has jurisdiction to review, by appeal or writ of error, the final orders or decisions of the lower court.” The rulings in *J.M. Tuason* and *De Jesus* were reiterated in the more recent cases of *Galang, Jr. v. Geronimo* and *Bulilis v. Nuez*.

Furthermore, Section 6, Rule 135 of the present Rules of Court provides that when by law, jurisdiction is conferred on a court or judicial officer, all auxiliary writs, processes and other means necessary to carry it into effect may be employed by such court or officer.

If this Court were to sustain petitioners’ contention that jurisdiction over their *certiorari* petition lies with the CA, this Court would be confirming the exercise by two judicial bodies, the CA and the CTA, of jurisdiction over basically the same subject matter — precisely the split-jurisdiction situation which is anathema to the orderly administration of justice. The Court cannot accept that such was the legislative motive, especially considering that the law expressly confers on the CTA, the tribunal with the specialized competence over tax and tariff matters, the role of judicial review over local tax cases without mention of any other court that may exercise such power. Thus, the Court agrees with the ruling of the CA that since appellate jurisdiction over private respondents’ complaint for tax refund is vested in the CTA, it follows that a petition for certiorari seeking nullification of an interlocutory order issued in the said case should, likewise, be filed with the same court. To rule otherwise would lead to an absurd situation where one court decides an appeal in the main case while another court rules on an incident in

the very same case.⁷² (Citations omitted.)

In *CE Casecan Water and Energy Co., Inc. v. The Province of Nueva Ecija*,⁷³ the Court stressed that the CTA has “exclusive jurisdiction over a special civil action for *certiorari* assailing an interlocutory order issued by the [RTC] in a local tax case.”⁷⁴

Citing the case of *City of Manila*, the Court reiterated in *The Philippine American Life and General Insurance Co. v. Secretary of Finance*,⁷⁵ that the CTA has the power of *certiorari* in cases within its appellate jurisdiction,⁷⁶ viz.:

Evidently, *City of Manila* can be considered as a departure from *Ursal* in that in spite of there being no express grant in the law, the CTA is deemed granted with powers of *certiorari* by implication. Moreover, *City of Manila* diametrically opposes *British American Tobacco* to the effect that it is now within the power of the CTA, through its power of *certiorari*, to rule on the validity of a particular administrative rule or regulation so long as it is within its appellate jurisdiction. Hence, it can now rule not only on the propriety of an assessment or tax treatment of a certain transaction, but also on the validity of the revenue regulation or revenue memorandum circular on which the said assessment is based.⁷⁷ (Emphases omitted.)

By analogy, the *CTA En Banc*'s exclusive appellate jurisdiction over decisions, resolutions, or orders of a division of the CTA under Section 2(f) of the CTA Rules includes the authority to resolve petitions for *certiorari* assailing the decision, resolution, or order of a CTA division.

The Court is mindful that *City of Manila* and the aforementioned cases echoing the CTA's jurisdiction in *certiorari* cases were civil actions—assailing either an interlocutory order or the validity of a revenue regulation or memorandum circular—while the present petition involves multiple criminal actions against accused-respondents. The rationale, however, in *City of Manila* likewise applies here. It is an “anathema to the orderly administration of justice” if there will be a split jurisdiction between the *CTA En Banc* and the Court over petitions for

⁷² *City of Manila v. Grecia-Cuerdo*, supra note 70 at 23-26. Citations omitted; italics in the original.

⁷³ 760 Phil. 835 (2015).

⁷⁴ Id. at 844.

⁷⁵ 747 Phil. 811 (2014).

⁷⁶ Id. at 829.

⁷⁷ Id. at 831.

certiorari.⁷⁸ There is no justifiable reason for the Court to exclude criminal cases from the *certiorari* jurisdiction of the CTA *En Banc*.

It is also worthy to note that under Section 2(f), Rule 4 of the CTA Rules, there is no distinction between a judgment of conviction and acquittal. “Where the law does not distinguish, we should not also distinguish. *Ubi lex non distinguit, nec nos distinguere debemus.*”⁷⁹ Thus, the CTA *En Banc* similarly have jurisdiction over the present Rule 65 petition assailing the CTA Third’s Division judgment of acquittal.

In fine, the present petition should have been filed first with the CTA *En Banc* following the principle of hierarchy of courts.⁸⁰ Only after the CTA *En Banc* had rendered its decision or resolution will a party adversely affected may appeal therefrom by filing with the Court a verified petition for review on *certiorari* under Rule 45 of the Rules of Court.⁸¹

Be that as it may, the dismissal of the present petition is warranted for lack of merit.

The present certiorari petition does not point to any error of jurisdiction committed by the CTA Third Division

The constitutional prohibition against double jeopardy is enshrined in Section 21 of Article III of the Constitution, which reads:

SECTION 21. No person shall be twice put in jeopardy of punishment for the same offense. If an act is punished by a law and an ordinance, conviction or acquittal under either shall constitute a bar to another prosecution for the same act.

⁷⁸ See *id.* at 25.

⁷⁹ See *The Director of Lands v. Gonzales*, 205 Phil. 312, 315 (1983).

⁸⁰ See *Confederation for Unity, Recognition and Advancement of Government Employees v. Commissioner, Bureau of Internal Revenue*, G.R. Nos. 213446 & 213658, July 3, 2018.

⁸¹ Revised Rules of the Court of Tax Appeals, A.M. No. 05-11-07-CTA, Rule 16, Sec. 1.

SECTION 1. *Appeal to Supreme Court by Petition for Review on Certiorari.* — A party adversely affected by a decision or ruling of the Court *en banc* may appeal therefrom by filing with the Supreme Court a verified petition for review on certiorari within fifteen days from receipt of a copy of the decision or resolution, as provided in Rule 45 of the Rules of Court. If such party has filed a motion for reconsideration or for new trial, the period herein fixed shall run from the party’s receipt of a copy of the resolution denying the motion for reconsideration or for new trial.

Double jeopardy exists when the following are present: “(1) a valid complaint or information; (2) a court of competent jurisdiction; (3) the defendant had pleaded to the charge; and (4) *the defendant was acquitted* or convicted, or the case against him was dismissed or otherwise terminated without his express consent.”⁸²

To stress, a judgment of acquittal may not be appealed as this would place the accused in double jeopardy; however, the judgment may still be reviewed via a special action for *certiorari* under Rule 65.⁸³ The proscription against double jeopardy will not apply if the prosecution can demonstrate “*that the trial court acted with grave abuse of discretion amounting to lack or excess of jurisdiction*, such as where the prosecution was not allowed the opportunity to make its case against the accused or where the trial was a sham.”⁸⁴

Here, petitioner merely questions the CTA’s appreciation of evidence, particularly those relative to the allegations regarding the accused-respondents undeclared income.

It is settled, however, that “[a]ny error committed in the evaluation of evidence is merely an error of judgment that cannot be remedied by *certiorari*.”⁸⁵

The CTA did not commit grave abuse of discretion in acquitting accused-respondents of the offenses charged.

The CTA ruled that the prosecution failed to establish accused-respondents’ ownership over the following properties, to wit:

1. *Piana Properties* – Paolo did not sign the Deed on Extrajudicial Settlement with Sale.⁸⁶
2. *Paseo Parkview Tower II Properties* – There is no

⁸² *People v. Ting*, G.R. No. 221505, December 5, 2018 citing *Bangayan, Jr. v. Bangayan*, 675 Phil. 656, 667 (2011). Italics supplied.

⁸³ *People v. Uy*, 508 Phil. 637, 649 (2005).

⁸⁴ *People v. Ting*, supra note 75. Italics supplied.

⁸⁵ *First Corporation v. Former Sixth Division of the Court of Appeals*, 553 Phil. 526, 541 (2007).

⁸⁶ *Rollo*, pp. 110-111.

documentary evidence supporting the allegation that the check payments for the amortization of the Paseo Parkview Tower II Properties were drawn from accused-respondent's bank accounts.⁸⁷

3. *Toyota Hilux* – The evidence testified to by RO Magbag which would show Jacinto's ownership thereof were not offered in evidence and cannot be considered by the CTA.
4. *Imbayao Farm Improvements* – The tax declarations for the improvements were not authenticated in accordance with Section 7,⁸⁸ Rule 130 of the 1997 Rules of Court as these were all stamped "Certified Photocopy of the Record" by Atty. Zapata instead of the City Assessor of the Malaybalay City.
5. *Malaybalay Property* – The tax declaration of the Malaybalay Property had not been formally offered.⁸⁹
6. *Essensa Property* – The condominium certificate of title and Sale Document of the Essensa Property were never presented and identified by the custodian thereof in court as required by Section 7, Rule 130 of the 1997 Rules of Court;⁹⁰
7. *Orange County Property* – First, all the exhibits offered to prove Erlinda's acquisition were mere photocopies, with the exception of the letter from the Office of the Attaché of the U.S. Department of Homeland Security, U.S. Immigration and Customs Enforcement, and thus, were not authenticated in accordance with Section 24,⁹¹ Rule 132 of the 1997 Rules of Court;⁹² hence, these foreign documents can at best be treated as private documents. However, these exhibits and the letter from the Office of the Attaché of the U.S. Department of

⁸⁷ Id. at 111.

⁸⁸ SECTION 7. *Evidence admissible when original document is a public record.* — When the original of a document is in the custody of a public officer or is recorded in a public office, its contents may be proved by a certified copy issued by the public officer in custody thereof.

⁸⁹ *Rollo*, p. 116.

⁹⁰ Id. at 116-117.

⁹¹ SECTION 24. *Proof of official record.* — The record of public documents referred to in paragraph (a) of Section 19, when admissible for any purpose, may be evidenced by an official publication thereof or by a copy attested by the officer having the legal custody of the record, or by his deputy, and accompanied, if the record is not kept in the Philippines, with a certificate that such officer has the custody. If the office in which the record is kept is in a foreign country, the certificate may be made by a secretary of the embassy or legation, consul general, consul, vice consul, or consular agent or by any officer in the foreign service of the Philippines stationed in the foreign country in which the record is kept, and authenticated by the seal of his office.

⁹² *Rollo*, p. 117.

Homeland Security, U.S. Immigration and Customs Enforcement, which are private documents, were also not authenticated pursuant to Section 20,⁹³ Rule 132-B of the 1997 Rules of Court.⁹⁴

Anent the Tanay Property, the CTA ruled that an implied trust was created between Jacinto and his co-buyers⁹⁵ and although Jacinto did not declare his undivided share in his SALN, the evidence on record cast doubt on the prosecution's assertion that he paid for the entire Tanay Property with his undeclared income.⁹⁶

It is clear from the above-enumerated findings that the CTA resolved the case only after all the evidence was considered, weighed, and passed upon. When there is no allegation or proof of mistrial, there is no need for the Court to reexamine the evidence adduced by the parties. To do so will only amount to allowing an appeal to be made on an acquittal which would clearly be in violation of the accused's right against double jeopardy.⁹⁷ Verily, petitioner should not be permitted to accomplish by *certiorari* what it cannot do by appeal.⁹⁸

In view of the foregoing, the Court finds that there was nothing capricious, whimsical, or even arbitrary in the CTA's ruling that the prosecution failed to establish accused-respondents' guilt beyond reasonable doubt.⁹⁹

WHEREFORE, the petition is hereby **DISMISSED**. The Decision dated January 8, 2019 and Resolution dated October 15, 2019 of the Court of Tax Appeals, Third Division in CTA Criminal Case Nos. O-241, O-242, O-243 and O-244 are **AFFIRMED**.

⁹³ SECTION 20. *Proof of private document*. — Before any private document offered as authentic is received in evidence, its due execution and authenticity must be proved either:

(a) By anyone who saw the document executed or written; or

(b) By evidence of the genuineness of the signature or handwriting of the maker.

⁹⁴ *Rollo*, p. 119.

⁹⁵ *Id.* at 112.

⁹⁶ *Id.* at 114.

⁹⁷ See *People v. Hon. Tria-Tirona*, 502 Phil. 31, 38-39 (2005).

⁹⁸ See *People v. Hon. Velasco*, 394 Phil. 517, 560 (2000).

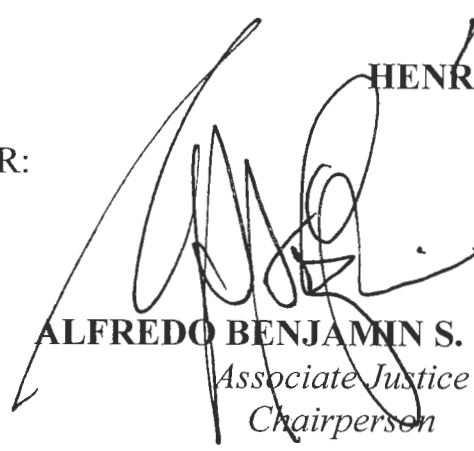
⁹⁹ See *Bureau of Internal Revenue v. Acosta*, G.R. No. 195320, April 23, 2018.

SO ORDERED.

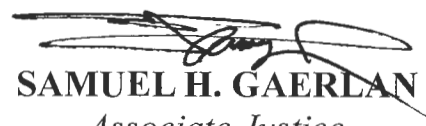


HENRI JEAN PAUL B. INTING
Associate Justice

WE CONCUR:



ALFREDO BENJAMIN S. CAGUIOA
Associate Justice
Chairperson



SAMUEL H. GAERLAN
Associate Justice

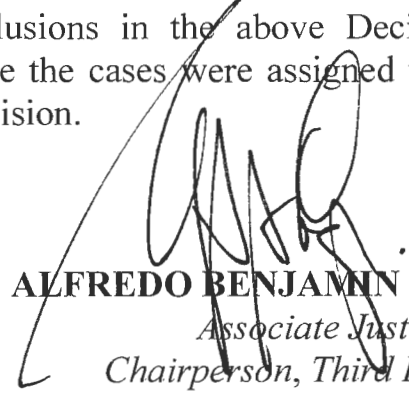
(On official leave)
JAPAR B. DIMAAMPAO
Associate Justice



MARIA FILOMENA D. SINGH
Associate Justice

ATTESTATION

I attest that the conclusions in the above Decision had been reached in consultation before the cases were assigned to the writer of the opinion of the Court's Division.



ALFREDO BENJAMIN S. CAGUIOA
Associate Justice
Chairperson, Third Division

CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the cases were assigned to the writer of the opinion of the Court's Division.


ALEXANDER G. GESMUNDO
Chief Justice

