



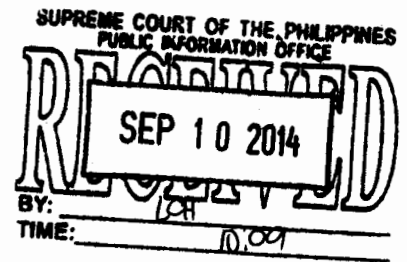
Republic of the Philippines

Supreme Court

Manila

EN BANC

NOTICE



Sirs/Mesdames:

*Please take notice that the Court en banc issued a Resolution dated AUGUST 26, 2014, which reads as follows:*

***“A.M. No. 09-8-6-SC (Re: Request for Copies of the Statement of Assets, Liabilities and Net Worth and Personal Data Sheet or Curriculum Vitae of the Justices of the Supreme Court and Officers and Employees of the Judiciary; A.M. No. 09-8-07-CA (Re: Request of the Philippine Center for Investigative Journalism for the Statement of Assets Liabilities and Net Worth and Personal Data Sheets of the Court of Appeals Justices); and A.M. No. 14-4-01-CTA (Re: Request for Copies of the Statement of Assets, Liabilities and Net Worth [SALNs] of the Justices of the Court of Tax Appeals). - For resolution are two (2) motions for reconsideration<sup>1</sup> filed by Atty. Kim S. Jacinto-Henares, Commissioner of Internal Revenue (CIR), seeking the reversal of the minute resolutions, dated June 17, 2014, in the consolidated cases docketed as A.M. No. 09-8-6-SC and A.M. No. 09-8-07-CA and the separate case docketed as A.M. No. 14-4-01-CTA. In the assailed resolutions, the Court denied the requests of the CIR for certified copies of the Statements of Assets, Liabilities, and Net Worth (SALNs) of all incumbent Justices of the Court and the Court of Tax Appeals (CTA), for the years 2003 to 2012, for lack of sufficient basis.***

In the interest of consistency and considering the similarity of the factual milieu behind these requests and the grounds recited in the motions for reconsideration, the Court deems it procedurally expedient that these matters be consolidated and jointly resolved.

To recapitulate, the issue stemmed from the letter of the CIR, dated December 9, 2013, requesting certified copies of the SALN of the Justices of the Court for the years 2003 to 2012 (*letter-request SC*).<sup>2</sup> According to the CIR, her application was submitted “in relation to the ‘Ma’am Arlene Controversy’ in the judiciary” and for “tax investigation purposes pursuant to Section 5(B) of the National Internal Revenue Code of 1997.”

<sup>1</sup> *Rollo* (A.M. No. 09-8-6-SC and A.M. No. 09-8-07-CA), pp. 1992-2004; (A.M. No. 14-4-01-CTA), pp. 34-46.

<sup>2</sup> *Id.* at 1800-1804.

On January 14, 2014, the Court resolved to defer action on the CIR's application, as it found that the prescribed SALN/PDS/CV forms attached thereto were not duly notarized and that the CIR failed to attach the requisite proof of identity.<sup>3</sup> On February 10, 2014, the CIR re-submitted the prescribed request forms.<sup>4</sup>

Meanwhile, in the letter addressed to Chief Justice Maria Lourdes P. A. Sereno, dated March 21, 2014,<sup>5</sup> the Justices of the CTA referred to the Court a similar request of the CIR. Like the letter-request SC, the CIR also sought to be furnished with certified copies of the SALN of the Justices of the CTA from 2003 to 2013 (*letter-request CTA*).<sup>6</sup> The letter-request CTA, also dated December 9, 2013, was similarly being made "in relation to the 'Ma'am Arlene Controversy' in the judiciary" and for "tax investigation purposes pursuant to Section 5(B) of the National Internal Revenue Code of 1997."

On June 17, 2014, after a considered study of the two letter-requests, the Court issued the assailed minute-resolutions denying the requests for certified copies of the 2003-2012 SALNs of all incumbent Justices of the Court and the CTA for lack of sufficient basis.<sup>7</sup>

In seeking reconsideration of the Court's resolutions, the CIR justifies her request by claiming that she received a letter, dated December 4, 2013, that "virtually alleg[ed] that largesse from 'Ma'am Arlene' benefited the higher echelons of the judiciary," including the members of the Court and the CTA.<sup>8</sup> The CIR also cites, as basis, the column of Jarius Bondoc entitled, "*Just call her Ma'am Arlene, the Judiciary's Napoles,*" in the Philippine Star, to justify her assertion that she is simply performing her duty to ensure that the proper taxes are being paid.<sup>9</sup>

The CIR also submits that the requested documents are being sought pursuant to her power under Section 5(B) of the Tax Code to "ensure tax compliance by members of the judiciary." For the CIR, the idea of ensuring tax compliance "should not be taken as an affront or offense but rather as a service by the taxing authority to the judiciary."<sup>10</sup>

In addition, the CIR questions the propriety of the assailed minute resolutions considering: 1] that the Court simply stated that her requests were being denied for "lack of sufficient basis," without stating any

<sup>3</sup> Id. at 1807-1808.

<sup>4</sup> Id. at 1905-1910.

<sup>5</sup> *Rollo* (A.M. No. 14-4-01-CTA), pp. 2-4.

<sup>6</sup> Id. at 5-9.

<sup>7</sup> *Rollo* (A.M. No. 09-8-6-SC and A.M. No. 09-8-07-CA), pp. 1911; (A.M. No. 14-4-01-CTA), p.12.

<sup>8</sup> Id. at 1997; id. at 39.

<sup>9</sup> Id. at 1998-1999; id. at 39-40.

<sup>10</sup> Id. at 1996-1997; id. at 37-38.

particular reason for the denial; 2] Section 8(c) and (d)<sup>11</sup> of Republic Act (R.A.) No. 6713<sup>12</sup> and Section 3,<sup>13</sup> Rule IV of the Implementing Rules of R.A. No. 6713; and 3] that her requests were in compliance with the guidelines set forth in the June 13, 2012 Resolution<sup>14</sup> of the Court.<sup>15</sup>

<sup>11</sup> (C) Accessibility of documents. - (1) Any and all statements filed under this Act, shall be made available for inspection at reasonable hours.

(2) Such statements shall be made available for copying or reproduction after ten (10) working days from the time they are filed as required by law.

(3) Any person requesting a copy of a statement shall be required to pay a reasonable fee to cover the cost of reproduction and mailing of such statement, as well as the cost of certification.

(4) Any statement filed under this Act shall be available to the public for a period of ten (10) years after receipt of the statement. After such period, the statement may be destroyed unless needed in an ongoing investigation.

(D) Prohibited acts. - It shall be unlawful for any person to obtain or use any statement filed under this Act for:

(a) any purpose contrary to morals or public policy; or

(b) any commercial purpose other than by news and communications media for dissemination to the general public.

<sup>12</sup> Otherwise known as the "Code of Conduct and Ethical Standards for Public Officials and Employees."

<sup>13</sup> Section 3. Every department, office or agency shall provide official information, records or documents to any requesting public, except if:

(a) such information, record or document must be kept secret in the interest of national defense or security or the conduct of foreign affairs.

(b) such disclosure would put the life and safety of an individual in imminent danger;

(c) the information, record or document sought falls within the concepts of established privilege or recognized exceptions as may be provided by law or settled policy or jurisprudence;

(d) such information, record or document compromises drafts or decisions, orders, rulings, policy, decisions, memoranda, etc;

(e) it would disclose information of a personal nature where disclosure would constitute a clearly unwarranted invasion of personal privacy;

(f) it would disclose investigatory records compiled for law enforcement purposes, or information which if written would be contained in such records or information would (i) interfere with enforcement proceedings, (ii) deprive a person of a right to a fair trial or an impartial adjudication, (iii) disclose the identity of a confidential source and, in the case of a record compiled by a criminal law enforcement authority in the course of a criminal investigation, or by an agency conducting a lawful national security intelligence investigation, confidential information furnished only by the confidential source, or (iv) unjustifiably disclose investigative techniques and procedures; or

(g) it would disclose information the premature disclosure of which would (i) in the case of a department, office or agency which agency regulates currencies, securities, commodities, of financial institutions, be likely to lead to significant financial speculation in currencies, securities, or commodities or significantly endanger the stability of any financial institution, or (ii) in the case of any department, office or agency be likely or significantly to frustrate implementation of a proposed official action, except that subparagraph (f) (ii) shall not apply in any instance where the department, office or agency has already disclosed to the public the content or nature of its proposed action, or where the department, office or agency is required by law to make such disclosure on its own initiative prior to taking final official action on such proposal.

<sup>14</sup> On June 13, 2012, the Court resolved to grant the numerous request for copies of the SALNs/PDSs and CVs of members of the judiciary subject to the following guidelines:

1. All requests shall be filed with the Office of the Clerk of Court of the Supreme Court, the Court of Appeals, the Sandiganbayan, the Court of Tax Appeals; for the lower courts, with the Office of the Court Administrator; and for attached agencies, with their respective heads of offices.

2. Requests shall cover only copies of the latest SALN, PDS and CV of the members, officials and employees of the Judiciary, and may cover only previous records if so specifically requested and considered as justified, as determined by the officials mentioned in par. 1 above, under the terms of these guidelines and the Implementing Rules and Regulations of R.A. No. 6713.

3. In the case of requests for copies of SALN of the Justices of the Supreme Court, the Court of Appeals, the Sandiganbayan and the Court of Tax Appeals, the authority to disclose shall be made by the Court En Banc.

4. Every request shall explain the requesting party's specific purpose and their individual interests sought to be served; shall state the commitment that the request shall only be for the stated purpose; and shall be submitted in a duly accomplished request form secured from the SC website. The use of the information secured shall only be for the stated purpose.

5. In the case of requesting individuals other than members of the media, their interests should go beyond pure or mere curiosity.

**Requests for SALNs of Members  
of the Judiciary: A Balance  
Between Judicial Integrity  
and Security and the  
Constitutional Right to  
Information**

Before proceeding to discuss the merits of the subject requests, let it not be said that this Court was “creating an exception for themselves” when it denied access to copies of their SALNs. Nothing can be farther from the truth.

It is of record that, in numerous instances, this Court has routinely granted the media, concerned citizens, and even students of law, access to copies of the SALNs of its own members or any other member of the Judiciary, provided it is shown that their motives are sound and sincere. The Court, as protector of the liberties guaranteed under the Constitution, has and will always be more than willing to do its part to contribute to a vibrant and healthy democracy. It is committed to the rule of law, accountability and transparency as the latter is a key that serves as a guarantee of a fair process for all citizens.

Verily, the Court reiterates its solemn undertaking to fulfill its duty and responsibility of enlightening and empowering its citizenry. This can only be achieved if the liberties guaranteed under the Constitution and rule of law will remain supreme. By allowing the deserving public access to the SALNs of its members, the Court takes pride in its indubitable track record of ensuring public accountability through transparency under the rule of law.

This notwithstanding, it is also of record that the Court has denied requests for the SALNs of its members in certain instances.

In *Re: Request of Jose M. Alejandrino*,<sup>16</sup> the Court denied the request of Atty. Alejandrino for copies of the SALNs of the Justices of the Court due to a “plainly discernible” improper motive. Aggrieved by an adverse decision of the Court, he accused the Justices of patent partiality and alluded to their enjoyment of an early Christmas as a result of the decision promulgated by the Court. Atty. Alejandrino even singled out the Justices who took part in the decision and conspicuously excluded the others who,

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6. In the case of the members of the media, the request shall additionally be supported by proof under oath of their media affiliation and by a similar certification of the accreditation of their respective organizations as legitimate media practitioners.

7. The requesting party, whether as individuals or as members of the media, must have no derogatory record of having misused any requested information previously furnished to them.

<sup>15</sup> *Rollo* (A.M. No. 09-8-6-SC and A.M. No. 09-8-07-CA), pp. 1993-2004; (A.M. No. 14-4-01-CTA), pp. 37-45.

<sup>16</sup> Resolution, dated May 2, 1989.



for one reason or another, abstained from voting therein. Although the Court expressed its willingness to have the Clerk of Court furnish copies of the SALN of any of its members, it noted that requests for SALNs must be made under circumstances that must not endanger, diminish or destroy the independence and objectivity of the members of the Judiciary in the performance of their judicial functions or expose them to revenge for adverse decisions, kidnapping, extortion, blackmail or other untoward incidents.<sup>17</sup>

In view of the need to preserve the integrity and independence of the Judiciary *vis-à-vis* the constitutional right to information, the Court laid down several guidelines with respect to requests for copies of the SALNs of members of the Judiciary.

Premises considered, the Court now proceeds to resolve the merits of the CIR's motions for reconsideration.

**Denial of Requests for SALN**  
**via Minute Resolution:**  
**Not a Violation of Due Process**

In her motions for reconsideration, the CIR chides the Court for denying her requests simply for "lack of sufficient basis." Unsatisfied with the reason mentioned by the Court, the CIR contends that the Court violated its pronouncement in *Alejandrino* that the reason for denial should be given. She describes the denial of her request as "curt and unapologetic in its briskness," and that "it leaves the person requesting lost and in the dark." She insinuates that, deliberately or not, by denying her requests, the Court projects "the undesirable image of stonewalling," which has no place in this age of transparency.

The Court is dismayed that the CIR fails to see the point.

The Court has repeatedly explained that it is not duty-bound to issue decisions or extended resolutions signed by the Justices all the time. The exigencies of judicial service demand that the Court be given ample discretion to formulate *ponencias*, extended resolutions or even minute resolutions, depending on its evaluation of a case, as long as a legal basis exists.<sup>18</sup> Whether a denial be done for "lack of sufficient basis" or some other ground, the demands of due process – the underlying reason for the Court's pronouncement in *Alejandrino* – have been satisfied. Indeed, the settlement of controversies via minute resolutions has been a necessary complement in the Court's role of dispensing justice.

<sup>17</sup> See Resolution dated June 13, 2012.

<sup>18</sup> *Complaint of Mr. Aurelio Indencia Arrienda Against SC Justices Puno, Kapunan, Pardo, Ynares-Santiago*, 499 Phil. 1, 13 (2005).

The Court is not unaware that the practice of issuing minute resolutions is often met with criticism, some of which are justified. This is understandable. But if the Court were to be obligated to write a full opinion to address all who seek its aid, it would be unable to carry out effectively the burden placed upon it by the Constitution. The proper role of the Court, as Mr. Chief Justice Vinson of the U.S. Supreme Court defined it, is to decide “only those cases which present questions whose resolutions will have immediate importance beyond the particular facts and parties involved.”<sup>19</sup>

All these notwithstanding, the Court takes this occasion to discuss the reasons for denying the CIR requests, if only to dispel any notion of impropriety on the part of the Court and in order to clarify certain matters for the guidance of the Bench and the Bar.

**Power of the CIR to Obtain  
Information Limited by the  
Constitution and the Law**

Peculiar to the administration of our tax system is the role of the Bureau of Internal Revenue. The bureau, through the CIR, enjoys the unique privilege of exercising quasi-legislative, quasi-judicial and executive powers.

Wielding quasi-legislative power, the CIR is given more than ample authority to prescribe additional requirements for the enforcement and administration of our tax system. With her quasi-judicial power, the CIR is also empowered to interpret tax laws and initially decide tax cases.<sup>20</sup> Then, in the exercise of her executive power, the CIR is responsible for the assessment and collection of all national internal revenue taxes, fees and charges and the enforcement of all forfeitures, including judgments in all cases decided in her favor.<sup>21</sup> Pursuant thereto, the CIR has the power to authorize the examination of any taxpayer and the assessment of the correct amount of tax.<sup>22</sup> She also enjoys the power to obtain information and may summon, examine and take the testimonies of persons.<sup>23</sup>

All these powers bestowed upon the CIR are, however, not absolute. Like all powers bestowed upon the branches of government, the powers of the CIR are subject to rights and privileges embodied in the Bill of Rights of the Constitution, particularly the right to due process of law.

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<sup>19</sup> As quoted in *In the Matter of Proceedings for Disciplinary Action Against Atty. Vicente Raul Almacen*, 142 Phil. 353 (1970).

<sup>20</sup> Section 4, National Internal Revenue Code of 1997.

<sup>21</sup> Section 1, National Internal Revenue Code of 1997.

<sup>22</sup> Section 6, National Internal Revenue Code of 1997.

<sup>23</sup> Section 5, National Internal Revenue Code of 1997.

Moreover, the Tax Code provides prescriptive limits on her power to assess and collect taxes. Under **Section 203** of the Tax Code, a **3-year** limit is imposed on the assessment of internal revenue taxes. **Section 222** of the Tax Code, on the other hand, extends the prescriptive period to assess deficiency taxes to **10 years** in cases when there is a **false or fraudulent** return with intent to evade tax, or **non-filing** of a tax return.

Examined in this light, it becomes apparent this time that the CIR has exceeded her authority to investigate and examine the tax liabilities of the members of the Court and the CTA by requesting certified copies of their SALNs. **It is incredulous that the CIR seems to imply that all the Justices of the Court and the CTA are being investigated for fraud. To begin with, she fails to identify those she wants to be investigated. Neither has she given notices to those she wants to be investigated for having committed fraud. Stated differently, there is no prima facie showing or well-founded suspicion that fraud has been committed to justify the application of the 10-year prescriptive period.** Verily, fraud is never presumed. One who alleges fraud must, at the very least, allege the acts and omissions that constitute fraud, as the prescriptive periods imposed by the Tax Code are precisely intended to give taxpayers peace of mind.<sup>24</sup>

In this connection, it should be stated that Section 5(B), which the CIR cites as authority for her to obtain information, is premised on her duty: a) to ascertain the correctness of a return; b) to make a return when none has been made; c) to determine the liability of any person for any internal revenue tax; d) to collect on any such liability; or e) to evaluate tax compliance. It does not authorize the acquisition of information or an investigation prior to an assessment of tax deficiency. It should never be construed to authorize an unbridled search in the hope that something inculpatory would be stumbled upon.

Indeed, there exists a nexus between the power granted to the CIR to assess and collect taxes and the type of documents that she may obtain. While Section 5(B) utilizes the words "any information" to describe what can be acquired, the provision itself has limited the type of documents that the CIR may obtain pursuant to her power. According to this section, such documents are those showing the costs and volumes of production of taxpayers, together with receipts of sales and gross incomes of taxpayers; and other documents showing the names, addresses, and financial statements of taxpayers. In other words, following the doctrine of *ejusdem generis*, the power of the CIR to obtain information is limited only to acquiring documents used in connection with the filing of a return or those used in the ordinary course of business to enable the CIR to arrive at an assessment. Without a *prima facie* showing of fraud, the SALNs of members of the Judiciary are not covered.

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<sup>24</sup> *Commissioner of Internal Revenue v. B.F. Goodrich Phils., Inc.*, 363 Phil. 169, 180 (1999).

Indeed, the essence of due process, as Justice Frankfurter puts it, is “the embodiment of the sporting idea of fair play.”<sup>25</sup> It is the “responsiveness to the supremacy of reason” and “the obedience to the dictates of justice.”<sup>26</sup> The due process guaranty has traditionally been interpreted as imposing two related but distinct restrictions on government: “procedural due process” and “substantive due process.”<sup>27</sup> While substantive due process inquires whether the government has sufficient justification for depriving a person of life, liberty, or property,<sup>28</sup> procedural due process, on the other hand, refers to the procedures that the government must follow before it deprives a person of life, liberty, or property.<sup>29</sup> For the requirements of procedural due process to be satisfied, it is essential that the twin requirements of notice and hearing be accorded. In this case, the Court finds that the CIR has utterly failed to accord due process.

**Ma’am Arlene Controversy:**  
**Not to Be Used as a Pretext to**  
**Conduct a Fishing Expedition**

Even the so called “Ma’am Arlene controversy” cannot be utilized as a blanket authority to investigate the alleged tax deficiencies of the members of the Court or the CTA. For one thing, the alleged controversy only involves specific members of the regional trial courts for their alleged complicity with certain individuals in influencing the outcome of the election of officers of the Philippine Judges Association (*PJA*). Undeniably, the controversy **does not involve any member of the Court or the CTA**. At the very least, departmental courtesy demands that the CIR first allow the Court to conclude its formal investigation of the matter.

Curiously, while it is the claim of the CIR that the subject requests for the SALNs are upon her interest to “ensure tax compliance by members of the judiciary,” she has shown no interest in obtaining copies of the SALNs of the members of the Judiciary in the Sandiganbayan or the first-level courts. **It appears that it is her dogged determination to focus the investigation of her office on just the members of the Court and the CTA, tribunals exercising jurisdiction over cases involving her office.** Thus, there appears to be a basis to agree with the position of the CTA that the request of the CIR smacks of a “fishing expedition.”

At this juncture, it bears mentioning that in her motion for reconsideration, the CIR for the first time makes mention of a letter,

<sup>25</sup> Frankfurter, Mr. Justice Holmes and the Supreme Court, pp. 32-33, cited in Cruz, Isagani A., *Constitutional Law*, 2007 Edition, p. 100.

<sup>26</sup> *Santiago v. Alikpala*, 134 Phil. 309 (1968).

<sup>27</sup> *White Light Corporation v. City of Manila*, 596 Phil. 444, 461 (2009).

<sup>28</sup> See *City of Manila v. Hon. Laguio, Jr.*, 495 Phil. 289, 311 (2005).

<sup>29</sup> *Lopez v. Director of Lands*, 47 Phil. 23, 32 (1924).



received on December 4, 2013, that “virtually alleg[ed] that largesse from ‘Ma’am Arlene’ benefited the higher echelons of the judiciary.” This Court is at a loss as to who were benefited by the alleged largesse and how they were benefited, considering that the mentioned letter was not even attached to her motion.

The inescapable conclusion is that the CIR has questionable motives for seeking copies of the SALNs of the members of the Court and the CTA. To grant the subject requests under these circumstances would authorize a veritable witch-hunt which the Court cannot, and will not, countenance. To accede to the CIR’s requests will undermine the bedrock of judicial independence, which this Court has zealously guarded.

On this score, the objections of the magistrates of the CTA are worth noting:

i. The authority of the Commissioner to obtain information pursuant to Section 5(b) of the National Internal Revenue Code may not be exercised in a manner that would result in wanton disregard of the Constitutionally-mandated independence of the Judiciary.

ii. It is inconceivable to expect that the Justices’ independence and impartiality will not be affected while conscious of the fact that the Commissioner, who is a litigant appearing or being represented in almost all cases before the Court (CTA), is the very same government official who is investigating or examining the SALNs, accounting and other records of the incumbent Justices of the CTA for purposes of determining their internal revenue tax liabilities. x x x

iii. While incumbent Justices are not immune to tax investigations, the peculiarity of the situation calls for the denial of the BIR’s letter-request *vis-á-vis* the preservation of the Court’s integrity to dispense justice impartially.

iv. The purpose of tax investigation given by the BIR’s letter-request violates Section 6, Article VIII of the Constitution which bestows upon the Supreme Court the exclusive administrative supervision over all courts and the personnel thereof. It infringes on the principle of separation of powers and undermines judicial independence of this Court. x x x

v. The request, in the guise of a tax investigation in connection with the so-called “Ma’am Arlene” controversy, clearly encroaches on the Supreme Court’s administrative power over all courts and its personnel. It is only the Supreme Court which is vested with power and authority to investigate the said controversy and subject any erring personnel of the Judiciary to appropriate penalties. For indeed, the honorable Supreme Court has already take jurisdiction in investigating the matter with the creation of an *Ad Hoc Committee* chaired by Associate Justice Marvic M.V.F. Leonen. x x x (Citations omitted).<sup>30</sup>

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<sup>30</sup> *Rollo* (A.M. No. 14-4-01-CTA), pp. 2-3.

As to the contention that the CIR has complied with Section 8(c) and (d) of R.A. No. 6713 and Section 3, Rule IV of the Implementing Rules of R.A. No. 6713, and that her requests are in compliance with the guidelines set forth in the June 13, 2012 Resolution, suffice it to say that in view of the above considerations, the Court finds that these contentions are still insufficient to merit a grant of her requests.

It appears that the CIR heavily leans on *Alejandrino* to support her requests. Ironically, she has not conformed to the guidelines laid down in *Alejandrino*, which are hereby quoted:

1. All requests for copies of statements of assets and liabilities of any Justice or Judge shall be filed with the Clerk of Court of the Supreme Court or with the Court Administrator, as the case may be (Section 8 [A][2], R.A. 6713), and shall state the purpose of the request.

2. The independence of the Judiciary is constitutionally as important as the right to information which is subject to the limitations provided by law. Under specific circumstances, the need for fair and just adjudication of litigations may require a court to be wary of deceptive requests for information which shall otherwise be freely available. Where the request is directly or indirectly traced to a litigant, lawyer, or interested party in a case pending before the court, or **where the court is reasonably certain that a disputed matter will come before it under circumstances from which it may, also reasonably, be assumed that the request is not made in good faith and for a legitimate purpose, but to fish for information and, with the implicit threat of its disclosure, to influence a decision or to warn the court of the unpleasant consequences of an adverse judgment**, the request may be denied.

3. Where a decision has just been rendered by a court against the person making the request and the request for information **appears to be a "fishing expedition" intended to harass or get back at the Judge**, the request may be denied.

4. In the few areas where there is extortion by rebel elements or where the nature of their work exposes Judges to assaults against their personal safety, the request shall not only be denied but should be immediately reported to the military.

5. The reason for the denial shall be given in all cases.  
[Emphases supplied]

On a final note, the Court's commitment to the rule of law, accountability and transparency should never be doubted. It believes that such assurance contributes to the integrity of the judicial process.

It should not, however, be forgotten that in invoking one's constitutional right to information – whether in the spirit of public accountability, transparency or some other cause – the need to preserve the

integrity and independence of the Judiciary must be weighed. It must be invoked, and can only be upheld, if under the circumstances it would not result in endangering, diminishing or destroying the independence and security of the members of the Judiciary in the performance of their judicial functions, or expose them to revenge for adverse decisions.


The reason for this is obvious: Judicial integrity and security is an essential element in the maintenance of a free and democratic society. The independence of the Judiciary should be protected not because the Court seeks to "create an exception for themselves," but because there is a need to ensure that the Court will be able to perform its role in the system of checks and balances. While the Judiciary is well-known to be the weakest branch of government, the bases of its limited power should never be further clipped and undermined, lest we all become witnesses to the rise of an undemocratic regime.

**WHEREFORE**, the Court resolves to:

1] **CONSOLIDATE** A.M. No. 14-4-01-CTA with A.M. No. 09-8-6-SC and A.M. No. 09-8-07-CA; and

2] **DENY** the motions for reconsideration of the denial of the requests of Atty. Kim S. Jacinto-Henares, Commissioner of Internal Revenue, for certified copies of the Statements of Assets, Liabilities, and Net Worth of all incumbent Justices of the Court and the Court of Tax Appeals for the years 2003 to 2012 for lack of reasonable and sufficient basis." Brion, J., on leave. Villarama, Jr. and Perlas-Bernabe, JJ., on official leave. Jardeleza, J., on leave. (adv5)

Very truly yours,

  
**ENRIQUETA E. VIDAL**  
Clerk of Court

- out

ATTY. EDEN T. CANDELARIA (x)  
Deputy Clerk of Court and Chief Administrative Officer  
Supreme Court

ROWENA M. REFORMINA (reg)  
Senior Reporter  
ABS-CBN Broadcasting Corporation  
Mother Ignacia cor. Sgt. Esguerra Sts.  
Quezon City

JUSTICE ROBERTO A. ABAD (Ret.) (reg)  
4055 Bigasan Street  
Palanan, Makati City

COMMISSIONER KIM S. JACINTO-HENARES (x)  
Bureau of Internal Revenue  
Room 511 BIR National Office Bldg.  
BIR Road, Diliman, Quezon City

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A. M. No. 09-8-6-SC, et al.  
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COMMITTEE TO REVIEW THE POLICY ON  
SALN & PDS (x)  
c/o Office of the Administrative Services  
Supreme Court

HON. ROMAN G. DEL ROSARIO (x)  
Presiding Justice  
Court of Tax Appeals  
National Government Center  
Agham Road, Diliman 1128, Quezon City

HON. AMPARO CABOTAJE-TANG (x)  
Presiding Justice  
Sandiganbayan  
Sandiganbayan Centennial Building  
Commonwealth Avenue, Diliman 1121  
Quezon City

HON. ANDRES B. REYES, JR. (x)  
Presiding Justice  
Court of Appeals, Manila

HON. TERESITA J. LEONARDO-DE CASTRO (x)  
Associate Justice & National President  
Philippine Women Judges Association (PJWA)  
Supreme Court

ATTY. TERESITA R. MARIGOMEN (x)  
Executive Clerk of Court  
Court of Appeals, Manila

