

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

**PEOPLE OF THE
PHILIPPINES,**

Petitioner,

- versus -

**REGIONAL TRIAL COURT,
BRANCH 31 TAGUM CITY,
MINERS CHEMICAL
INDUSTRIES
CORPORATION AND ITS
PRESIDENT / CHIEF
EXECUTIVE OFFICER
JEANIFER PIZON AJOC,**

Respondents.

CTA EB CRIM. NO. 120
(Crim. Case Nos. 29944 to 29960)

Present:

**DEL ROSARIO, P.J.,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.**

Promulgated:

JUN 09 2025

X -----X

DECISION

ANGELES, J.:

Before the Court *En Banc* is a ***Petition for Certiorari***¹ under Rule 65 of the Revised Rules of Court (RROC) posted on May 12, 2023, seeking the reversal of the ***Decision***² dated January 6, 2023 and ***Order***³ dated March 10, 2023, both promulgated by the Regional Trial Court (RTC), Branch 31 – Tagum City in Crim. Case Nos. 29944 to 29960, entitled “*People of the Philippines v. Miners Chemical Industries Corporation and its President/CEO Jeanifer Pizon Ajoc*,” which reversed and set aside the judgment of conviction rendered in the ***Decision***⁴ dated September 27, 2022 of the Municipal Trial Court in Cities (MTCC) – Tagum City in Criminal Case Nos. 31829-19 to 31844-19 and 31845-19.

¹ Petition for Certiorari dated May 9, 2023, EB Docket, pp. 2 to 51; received on May 22, 2023.

² RTC Decision dated January 6, 2023, EB Docket, pp., 53 to 56.

³ RTC Order dated March 10, 2023, EB Docket, p. 57.

⁴ MTCC Decision dated September 27, 2022, EB Docket, pp. 274 to 296.

THE PARTIES

Petitioner Bureau of Internal Revenue (BIR) is the government agency mandated to collect national internal revenue taxes for nation building. The lawyers of the BIR are duly authorized pursuant to Memorandum of Agreement (MOA) dated March 17, 2010, executed between the Office of the Solicitor General (OSG) and the BIR, to file the instant appeal, with office address at c/o Legal Division, 3rd Floor, BIR, Regional Office Building, Bolton Ext., Davao City, where it may be served with notices and processes of this Court *En Banc*.⁵

Private respondents Miners Chemical Industries Corporation (Miners) is a duly registered corporate taxpayer with Tax Identification Number (TIN) 459-604-720-000, and Jeanifer P. Ajoc (Ajoc) is the Corporate President and Chief Executive Officer (CEO). The private respondents may be served with notices and processes through their counsel at 3rd Floor, Prestige Tower, F. Ortigas Jr. Road, Ortigas Center, Pasig City, 1605.⁶

Public respondent RTC Branch 31 – Tagum City is the court which issued the assailed *Decision* and *Order* in Crim. Case Nos. 29944 to 29960.⁷

FACTS OF THE CASE

Proceedings Before the MTCC – Tagum City

In seventeen (17) Informations dated July 4, 2019 filed before the MTCC – Tagum City, private respondents Miners and Ajoc were charged for violations of Section 264⁸ in relation to Section 237⁹ and Section 254¹⁰ both under Republic Act (RA) No. 8424 or the Tax Reform Act of 1997, docketed as Criminal Case Nos. 31829-19 to 31844-19 and 31845-19.¹¹

The separate Informations alleged that private respondents Miners and Ajoc, being the President and CEO of Miners, unlawfully, willfully, and knowingly authorized and allowed the employees of

⁵ *Supra* note 1, EB Docket, p. 4.

⁶ *Supra* note 1, EB Docket, p. 5.

⁷ *Id.*

⁸ Failure or refusal to Issue Receipts or Sales or Commercial Invoices, Violations related to the Printing of such Receipts or Invoices and Other Violations.

⁹ Issuance of Receipts or Sales or Commercial Invoices.

¹⁰ Attempt to Evade or Defeat Tax.

¹¹ *Supra* note 4, EB Docket, p. 274.

Miners to use and issue Charge Invoice Nos. 0820, 0848, 045, 095, 0111, 0132, 0182, 0183, 0184, 0256, 0295, 0296, 0388, 0431, 0450, and 0501. Private respondents were also charged of unlawfully, willfully, and knowingly evading or defeating payment of the tax imposed by the National Internal Revenue Code (NIRC) of 1997, as amended, for the purchases of Gran Consolidated (Gran) from Miners in the amount of ₱564,882.00 for 2016 to the damage and prejudice of the Philippine Government.¹²

Upon arraignment, private respondent Ajoc pleaded not guilty to the charges. A pre-trial conference was conducted where the prosecution and defense marked their respective exhibits, listed their witnesses and entered into some stipulations. With the termination of the pre-trial conference on December 10, 2019, the trial on the merits ensued. The defense filed a demurrer to evidence on May 7, 2021 but the same was denied on June 30, 2021.¹³

Trial ensued.

The prosecution presented three (3) witnesses, as follows:

1. Shara Mae P. Banlaygas – revenue officer of Revenue District No. 112, Tagum City who recommended that criminal actions be filed against private respondents Miners and Ajoc. She examined the books of account and other accounting records of Gran for taxable year 2016 and discovered that Gran purchased several articles from Miners who willfully evaded and defeated the payment of income tax thereof in the sum of ₱1,096,490.13, in violation of Section 254 of the NIRC of 1997, as amended;¹⁴
2. Leizl Evert P. Cañolas – revenue officer assigned in Revenue District No. 112, Tagum City who examined Miners' 2016 books of accounts and other records by using the cross-matching method of the summary list of sales (SLS) and summary list of purchases (SLP) to determine if there were sales omitted in the SLS, and to quantify the amount of undeclared sales to be subjected to tax. She also identified the sixteen (16) pieces of Charge Invoices and the 2016 SLP;¹⁵ and
3. Dexter L. Ng – Officer-in-Charge, Chief in the Assessment Section of Revenue District No. 115, Tagum City who supervised revenue officer Cañolas in the investigation of

¹² *Supra* note 4, EB Docket, pp. 274 to 275.

¹³ *Supra* note 4, EB Docket, p. 275.

¹⁴ *Id.*

¹⁵ *Supra* note 4, EB Docket, pp. 276 to 277.

Miners who recommended the institution of criminal cases against private respondents as they discovered that the latter committed tax fraud violations by issuing unregistered Charge Invoices.¹⁶

The defense (herein private respondents) presented their only witness, private respondent Ajoc who testified that (a) she is the President of Miners; (b) she availed of the tax amnesty pursuant to RA No. 11213 or the Tax Amnesty Act which the BIR failed to act upon; and (c) she paid through her staff the amount of ₱338,929.20 which is the equivalent of 60% of ₱564,882.00, the assessment for income tax.¹⁷

On May 31, 2022, the prosecution and private respondents terminated their presentation of evidence and formally offered their respective evidence.¹⁸

On September 27, 2022, the MTCC – Tagum City issued a *Decision* finding private respondents Miners and Ajoc guilty beyond reasonable doubt of violation of Sections 254 and 264 in relation to Section 237 of the Tax Reform Act of 1997, and imposing the penalty of imprisonment and fine upon them without prejudice to the liability for the final amount of tax deficiency.

Proceedings Before the RTC Branch 31 – Tagum City

Aggrieved by the judgment of conviction, private respondents appealed the *Decision* of the MTCC – Tagum City before the RTC Branch 31 – Tagum City.

On December 15, 2022, RTC Branch 31 – Tagum City issued an *Order*¹⁹ directing the parties to submit their memorandum stating the errors imputed to the MTCC – Tagum City on the assailed *Decision*.

On December 29, 2022, an *Appellee's Memorandum*²⁰ was filed by the BIR. Private respondents did not file their memorandum.²¹

On January 6, 2023, the RTC Branch 31 – Tagum City promulgated the assailed *Decision*, the dispositive portion of which provides:

¹⁶ *Supra* note 4, EB Docket, p. 278.

¹⁷ *Supra* note 4, EB Docket, p. 283.

¹⁸ *Supra* note 4, EB Docket, p. 279 and 284.

¹⁹ EB Docket, p. 297.

²⁰ EB Docket, pp. 298 to 317.

²¹ *Supra* note 1, par. 24, EB Docket, p. 18.

WHEREFORE, in view of all the foregoing, the Decision dated September 27, 2022 of the Municipal Trial Court in Cities-Tagum City in Criminal Cases Nos. 31829-19 to 31844-19 and Criminal Case No. 31845-19 is hereby **REVERSED AND SET ASIDE**.

Appellants Accused MINERS CHEMICAL INDUSTRIES CORPORATION and JEANIFER PIZON AJOC are **ACQUITTED** on the ground of reasonable doubt.

SO ORDERED.

On March 10, 2023, RTC Branch 31 – Tagum City issued the assailed *Order* denying the BIR's *Motion for Reconsideration*. The dispositive portion of the said *Order* reads:

This Court is NOT persuaded by the arguments raised in BIR's Motion for Reconsideration and thus, the same is hereby **DENIED**.

SO ORDERED.

Proceedings Before the Court En Banc

On May 12, 2023, petitioner filed *via* registered mail the instant *Petition for Certiorari* praying for the Court to:

1. Reverse and set aside the assailed *Decision* and *Order*; and
2. Reinstate in *toto* the judgment of conviction rendered by the MTCC – Tagum City.

In a *Resolution*²² dated July 27, 2023, petitioner was given five (5) days within which to submit an affidavit of service and a compliant verification/certification against forum shopping.

Subsequently, petitioner posted on September 5, 2023 a *Submission*²³ with attached affidavit of service dated September 4, 2023 and Verification/Certificate of Non-forum Shopping dated August 31, 2023.

A *Minute Resolution*²⁴ dated October 3, 2023 was then issued noting the above *Submission* and directing respondents to file their comment.

²² EB Docket, pp. 324 to 328.

²³ EB Docket, p. 329.

²⁴ EB Docket, p. 336.

On May 8, 2024, a *Minute Resolution*²⁵ was issued noting the Records Verification Report dated March 25, 2024, stating that the private respondents failed to file their comment on the *Petition*. Hence, the case was submitted for decision *sans* the private respondents' comment.

In a *Minute Resolution*²⁶ dated March 18, 2025, the Court *En Banc* resolved to note the *Manifestation* filed by private respondent Ajoc on September 4, 2024, with a prayer to dismiss the *Petition* for being filed out of time.

ISSUES

The grounds²⁷ relied upon for the allowance of the instant *Petition* are as follows:

1. There is no plain, speedy, and adequate remedy as contemplated under Rule 65 of the RROC available to petitioner. Petition for *Certiorari* as proper remedy;
2. Petitioner can file the instant *Petition* before the Court of Tax Appeals (CTA) which has jurisdiction over the *Petition*;
3. The RTC Branch 31 – Tagum City committed grave abuse of discretion when it granted the appeal of private respondents from the decision of conviction by the MTCC – Tagum City;
4. The RTC Branch 31 – Tagum City committed grave abuse of discretion when it resolved that the petitioner's evidence is not sufficient to sustain a conviction; and
5. The RTC Branch 31 – Tagum City committed grave abuse of discretion when it did not apply Sections 253(D) and 256 of the NIRC of 1997.

ARGUMENTS OF THE PETITIONER

Petitioner alleges that the requisites for a petition for *certiorari* have been satisfied in this case: *first*, the writ is directed against the RTC Branch 31 – Tagum City, a tribunal established by law exercising judicial functions; *second*, RTC Branch 31 – Tagum City acted with grave abuse of discretion amounting to lack or excess of jurisdiction in reversing the judgment of conviction and acquitting the private respondents; and *third*, there is no appeal or any plain, speedy and adequate remedy in the ordinary course of law insofar as appealing the

²⁵ EB Docket, p. 349.

²⁶ EB Docket, unpaginated.

²⁷ *Supra* note 1, EB Docket, p. 19.

acquittal is concerned, since a judgment of acquittal cannot be reconsidered because it will place the private respondents under double jeopardy.

Petitioner also claims that it has the authority to file the instant *Petition* by virtue of the Memorandum of Agreement executed by the OSG and the BIR.

It is also petitioner's contention that RTC Branch 31 – Tagum City gravely abused its discretion amounting to lack or excess of jurisdiction in completely disregarding the evidence presented by the petitioner and the existence of the elements of the offenses charged. According to petitioner, it has proven beyond reasonable doubt that private respondent Miners had issued to Gran the sixteen (16) pieces of "unregistered" or "not duly registered" Charge Invoices in violation of Section 264(a) in relation to Section 237(a) of the NIRC of 1997, as amended.

Petitioner also argues that RTC Branch 31 – Tagum City committed grave abuse of discretion when it acquitted private respondents for willful attempt to evade or defeat the payment of tax under Section 254 of the NIRC of 1997, as amended. Petitioner maintains that it has proven beyond reasonable doubt the guilt of the private respondents for tax evasion.

Petitioner submits that RTC Branch 31 – Tagum City gravely abused its discretion when it dismissed the subject criminal cases because no employee from private respondent Miners testified that the issuance of the unregistered Charge Invoices was with the knowledge or authority of the private respondent Ajoc.

RULING OF THE COURT *EN BANC*

***Private respondent
Ajoc's prayer to dismiss
the Petition for
Certiorari***

Before We rule on the instant *Petition for Certiorari*, We shall first address the prayer of private respondent Ajoc to dismiss the *Petition* for being filed out of time.

In private respondent Ajoc's *Manifestation*, it was alleged that both BIR and the Office of the City Prosecutor of Tagum City received

✓

the assailed *Decision* as early as January 19, 2023 via electronic mail. It is the position of private respondent Ajoc that petitioner had fifteen (15) days or until February 5, 2023²⁸ within which to file a motion for reconsideration before RTC Branch 31 – Tagum City. Since petitioner's *Motion for Reconsideration* was filed only on February 16, 2023 or after eleven (11)²⁹ days from receipt of the assailed *Decision* via electronic mail, private respondent Ajoc manifested that the *Petition for Certiorari* was belatedly filed and that the Court has no jurisdiction.

It should be noted that private respondent Ajoc's manifestation as regards the date of receipt of the assailed *Decision* by the petitioner was rendered moot by the issuance of the assailed *Order*. In the assailed *Order*, there was no discussion or ruling on the timeliness of the filing of petitioner's *Motion for Reconsideration*. A perusal of the assailed *Order* shows that the denial of the *Motion for Reconsideration* was solely because the arguments raised therein failed to persuade the public respondent. It would have been proper for the private respondent Ajoc to have raised such issue on timeliness before the RTC Branch 31 – Tagum City and opposed petitioner's *Motion for Reconsideration* filed therein.

Considering that the RTC Branch 31 – Tagum City already rendered the assailed *Order* on petitioner's *Motion for Reconsideration*, it is now too late for private respondent Ajoc to question the timeliness of the filing of petitioner's *Motion for Reconsideration* and consequently claim belated filing of the instant *Petition* before the Court *En Banc*.

On the other hand, We find that the instant *Petition for Certiorari* was timely filed within the sixty (60)-day reglementary period provided under Section 4,³⁰ Rule 65 of the RROC, reckoned from petitioner's receipt of the assailed *Order* on March 13, 2023. Counting sixty (60) days from March 13, 2023, petitioner had until May 12, 2023 within which to file its petition for *certiorari* before the Court *En Banc*. Hence, the *Petition for Certiorari* posted on May 12, 2023 was timely filed.

We shall now proceed to rule on the grounds relied upon by the petitioner in the *Petition for Certiorari*.

²⁸ The Court, however, observes that the counting of fifteen (15) days from January 19, 2023 falls on February 3, 2023.

²⁹ On the contrary, the Court observes that the correct period should be twenty-eight (28) days, reckoned from the receipt of the assailed *Decision* via electronic mail on January 19, 2023.

³⁰ Section 4. When and where to file the petition. – The petition shall be filed not later than sixty (60) days from notice of the judgment, order or resolution. In case a motion for reconsideration or new trial is timely filed, whether such motion is required or not, the petition shall be filed not later than sixty (60) days counted from the notice of the denial of the motion.

***Petitioner properly
availed of the remedy of
Petition for Certiorari.***

In the *Petition*, it was alleged that the proper remedy for assailing the judgment of acquittal of the RTC Branch 31 – Tagum City, is a petition for *certiorari*.

We agree with the petitioner.

In our jurisdiction, We adhere to the finality-of-acquittal doctrine, that is, a judgment of acquittal is final and unappealable,³¹ pursuant to the rule against double jeopardy. This right of the accused against double jeopardy is guaranteed under Section 21, Article III of the 1987 Philippine Constitution which provides:

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. (Emphasis supplied)

There are, however, exceptions to the rule on jeopardy. *First*, when there has been deprivation of due process and where there is a finding of a mistrial; or *second*, where there has been a grave abuse of discretion under exceptional circumstances.³²

In this case, the petitioner alleges that the RTC Branch 31 – Tagum City committed grave abuse of discretion when it rendered the assailed *Decision* and *Order* acquitting herein private respondents. Considering that a judgment of acquittal is unappealable in view of the rule against double jeopardy, We agree with the petitioner that the judgment of acquittal made by the RTC Branch 31 – Tagum City may be assailed through a petition for *certiorari* under Rule 65 of the RROC. The case of *JCLV Realty & Development Corporation v. Phil Galicia Mangali*³³ is instructive on this, to wit:

Notably, this Court has already acknowledged that the **acquittal of the accused** or dismissal of the criminal case **may be assailed through a Petition for Certiorari under Rule 65 of the Rules of Court on the grounds of grave abuse of discretion amounting to lack or excess of jurisdiction or a denial of**

³¹ *People of the Philippines v. Lino Alejandro y Pimentel*, G.R. No. 223099, January 11, 2018.

³² *Id.*

³³ G.R. No. 236618, August 27, 2020.

due process rendering the judgment void. (Emphasis supplied)

Relative thereto, Section 1, Rule 65 of the RROC provides that:

Section 1. *Petition for certiorari.* — When any **tribunal**, board or officer exercising **judicial** or quasi-judicial functions has acted without or in excess its or his jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction, and **there is no appeal, or any plain, speedy, and adequate remedy in the ordinary course of law**, a person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment be rendered annulling or modifying the proceedings of such tribunal, board or officer, and granting such incidental reliefs as law and justice may require.

The petition shall be accompanied by a certified true copy of the judgment, order or resolution subject thereof, copies of all pleadings and documents relevant and pertinent thereto, and a sworn certification of non-forum shopping as provided in the third paragraph of section 3, Rule 46. (Emphasis supplied)

Here, We find that the instant *Petition for Certiorari* is directed against RTC Branch 31 – Tagum City, which is a tribunal exercising judicial functions. Moreover, We agree with the petitioner that it has no plain, speedy, and adequate remedy to assail the judgment of acquittal made by the RTC Branch 31 – Tagum City by virtue of the finality-of-acquittal doctrine. As such, the petitioner properly availed of the remedy of petition for *certiorari* under Rule 65 of the RROC.

Nevertheless, the Court *En Banc* finds that the instant *Petition for Certiorari* was not duly filed as will be discussed below.

The BIR Legal Division has no legal authority to represent the People of the Philippines and to file the instant Petition.

In the *Petition*, it was alleged that the BIR has the authority to file the same and represent the State or People by virtue of a MOA executed between the OSG and the BIR.

Upon careful examination of the *Petition* and its annexes, We noted that such MOA was not attached. It can be inferred from paragraph 41 of the *Petition* that the MOA was attached as Annex “O” thereof. However, Annex “O” of the *Petition* refers to the Demurrer to Evidence filed before the MTCC – Tagum City. Clearly, absent any

written deputization from the OSG, the BIR is bereft of legal authority to file the instant *Petition*.

It is worth noting that under Section 35, Chapter 12, Title III, Book IV of the Administrative Code, it is the OSG who has the power to represent the Government in all criminal, civil, and special proceedings. It should also be emphasized that the OSG is the principal law officer, and legal defender of the government. In *Gonzales v. Chavez*,³⁴ the Supreme Court declared that:

From the historical and statutory perspectives detailed earlier in this ponencia, it is beyond cavil that **it is the Solicitor General who has been conferred the singular honor and privilege of being the “principal law officer and legal defender of the Government.”** One would be hard put to name a single legal group or law firm that can match the expertise, experience, resources, staff and prestige of the OSG which were painstakingly built up for almost a century. (Emphasis supplied)

It has also been held that a private complainant has no legal personality to appeal or file a petition for *certiorari* to question the judgments or orders involving the criminal aspect of the case, unless made with the OSG’s conformity,³⁵ thus:

Only the State, through the OSG, has the legal personality to file an appeal relevant to the criminal aspect of the case; the legal personality of the complainant to appeal is limited to the civil aspect only

Settled is the rule that every action must be prosecuted or defended in the name of the real party in interest who stands to be benefited or injured by the judgment in the suit, or by the party entitled to the avails thereof. In criminal actions, the real party in interest is the People of the Philippines. Consequently, it is the People who wields the inherent prerogative to prosecute the offense, which includes the authority to appeal from the accused’s acquittal, the dismissal of the case, and other interlocutory orders relating to the criminal aspect of the case.

xxx

This authority, of course, is without prejudice to the interest of the private offended party in the civil aspect of the case. As regards the complainant’s legal standing to appeal the criminal aspect of the

³⁴ G.R. No. 97351, February 4, 1992.

³⁵ *AAA261422, a minor and represented by YYY261422 v. XXX261422*, G.R. No. 261422 (Formerly UDK-17206), November 13, 2023.

case, however, the Court laid down the following guidelines in the recent landmark case of *Austria v. AAA and BBB (Austria)*,³⁶ viz.:

To guide the bench and the bar, these rules should be observed with respect to the legal standing of private complainants in assailing judgments or orders in criminal proceedings before the SC and the CA, to wit:

(1) The private complainant has the legal personality to appeal the civil liability of the accused or to file a petition for *certiorari* to preserve his or her interest in the civil aspect of the criminal case. The appeal or petition for *certiorari* must allege the specific pecuniary interest of the private offended party. **The failure to comply with this requirement may result in the denial or dismissal of the remedy.**

The reviewing court shall require the OSG to file comment within a non-extendible period of thirty (30) days from notice if it appears that the resolution of the private complainant's appeal or petition for *certiorari* will necessarily affect the criminal aspect of the case or the right to prosecute (i.e., *existence of probable cause, venue or territorial jurisdiction, elements of the offense, prescription, admissibility of evidence, identity of the perpetrator of the crime, modification of penalty, and other questions that will require a review of the substantive merits of the criminal proceedings, or the nullification/reversal of the entire ruling, or cause the reinstatement of the criminal action or meddle with the prosecution of the offense, among other things*). The comment of the OSG must state whether it conforms or concurs with the remedy of the private offended party. The judgment or order of the reviewing court granting the private complainant's relief may be set aside if rendered without affording the People, through the OSG, the opportunity to file a comment.

(2) **The private complainant has no legal personality to appeal or file a petition for certiorari to question the judgments or orders involving the criminal aspect of the case or the right to prosecute, unless made with the OSG's conformity.**

The private complainant must request the OSG's conformity within the reglementary period to appeal or file a petition for *certiorari*. **The private complainant must attach the original copy of the OSG's conformity as proof in case the request is granted within the reglementary period.** Otherwise, the private complainant must allege in the appeal or petition for *certiorari* the fact of pendency of the request. If the OSG denied the request for conformity, the Court shall dismiss the appeal or petition for *certiorari* for lack of legal personality of the private complainant.

(3) The reviewing court shall require the OSG to file comment within a non-extendible period of thirty (30) days from notice

³⁶ *Mamerto Austria v. AAA and BBB*, G.R. No. 205275, June 28, 2022.

on the private complainant's petition for *certiorari* questioning the acquittal of the accused, the dismissal of the criminal case, and the interlocutory orders in criminal proceedings on the ground of grave abuse of discretion or denial of due process.

(4) These guidelines shall be prospective in application.
(Emphasis and underscoring supplied)

As applied to the instant case, the Court *En Banc* determines that in the *Petition for Certiorari*, the BIR is praying for the reversal of the judgment of acquittal which pertains to the criminal aspect of the case. Moreover, nowhere in the *Petition* did the BIR discuss the civil liability of the private respondents or pray for the imposition thereof upon the private respondents. In contrast, the BIR is ultimately seeking the reinstatement of the judgment of conviction against the private respondents which involves the criminal aspect of the case. It is therefore clear that the BIR lacks the requisite legal standing to file the instant *Petition for Certiorari* before Us without the OSG's conformity which should have been attached to and filed together with the instant *Petition*.

At any rate, even assuming that the *Petition for Certiorari* was duly filed, We still find that the same would still fail.

The public respondent did not commit grave abuse of discretion when it rendered the assailed Decision and Order.

Petitioner filed the present *Petition for Certiorari* under Rule 65 of the RROC praying for the reversal of the judgment of acquittal citing grave abuse of discretion on the part of the public respondent, RTC Branch 31 – Tagum City.

We are not convinced.

Grave abuse of discretion generally refers to capricious or whimsical exercise of judgment as is equivalent to lack of jurisdiction. The abuse of discretion must be so patent and gross as to amount to an evasion of a positive duty or virtual refusal to perform a duty imposed by law, or to act in contemplation of law or where the power is exercised in an arbitrary and despotic manner by reason of passion and hostility. No grave abuse of discretion may be attributed to a court simply because of its alleged misapplication of facts and evidence, and erroneous conclusions based on said evidence. *Certiorari* will issue

only to correct errors of jurisdiction, and not errors or mistakes in the findings and conclusions of the trial court.³⁷

In *Rebuta y Sedaño v. People of the Philippines*,³⁸ the Supreme Court unequivocally held that allegations imputing to the court a *quo* a misappreciation of facts, evidence, or misapplication of law do not constitute errors of jurisdiction, but rather **errors of judgment** — errors that inherently arise from the court's exercise of its lawful judicial authority. Such errors do not constitute jurisdictional defects and, therefore, do not fall within the scope of a special civil action for *certiorari*. To rule otherwise would open floodgates to unwarranted judicial review, effectively undermining the finality of decisions and setting a dangerous precedent where any judicial misstep strips a court of its jurisdiction, rendering all such judgments void.

It should be noted that when the OSG filed the petition for *certiorari* assailing the Joint Decision of the RTC, it was essentially questioning the RTC's appreciation of the evidence of the prosecution and the defense as well as its interpretation of the applicable laws. In *certiorari* proceedings, judicial review does not examine and assess the evidence of the parties or weigh the probative value of evidence. It does not include an inquiry on the correctness of the evaluation of the evidence. It bears stressing that **a review under Rule 65 of the Rules of Court “only asks the question of whether there has been a validly rendered decision, not the question of whether the decision is legally correct.”**

Undeniably, the issues raised by the OSG are *not* errors of jurisdiction but alleged errors of judgment of the RTC. **Errors of judgment are not correctible by *certiorari* because these are not of such magnitude as to effectively deprive the trial court of jurisdiction to try the case before it.** In the case of *People v. Sandiganbayan*, the Court held:

x x x [T]he alleged misapplication of facts and evidence, and whatever flawed conclusions of the Sandiganbayan, is an error in judgment, not of jurisdiction, and therefore not within the province of a special civil action for *certiorari*. Erroneous conclusions based on evidence do not, by the mere fact that errors were committed, rise to the level of grave abuse of discretion. For as long as a court acts within its jurisdiction, any supposed error committed in the exercise thereof will amount to nothing more than an error of judgment reviewable and may be corrected by a timely appeal. The rationale of this rule is that, when a court exercises its jurisdiction, an error committed while so engaged does not deprive it of the jurisdiction being exercised when the error is committed. Otherwise, every mistake made by a court will deprive it of its jurisdiction and every erroneous judgment will be a void judgment.

³⁷ *People v. Sandiganbayan (First Division)*, et al., G.R. Nos. 168188-89, June 16, 2006.

³⁸ G.R. No. 246306, July 26, 2023.

Necessarily, *certiorari* will not lie for the purpose of reviewing the intrinsic correctness of a judgment of the lower court on the basis either of the law or the facts of the case, or of the wisdom or legal soundness of the decision. (Emphasis supplied)

The Supreme Court has, time and again, emphatically clarified the exceptional and limited purpose of the writ of *certiorari*. As an extraordinary remedy, *certiorari* is available solely to correct acts committed without or in excess of jurisdiction, or those tainted by grave abuse of discretion amounting to lack or excess of jurisdiction. It is not a substitute for appeal, nor may it be invoked to address mere errors of judgment committed by a court acting within its lawful authority.

A line must be drawn between errors of judgment and errors of jurisdiction. **An error of judgment is one which the court may commit in the exercise of its jurisdiction. An error of jurisdiction renders an order or judgment void or voidable. Errors of jurisdiction are reviewable on *certiorari*; errors of judgment only by appeal.** Let us not lose sight of the true function of the writ of *certiorari* — “to keep an inferior court within the bounds of its jurisdiction or to prevent it from committing such a grave abuse of discretion amounting to excess of jurisdiction.” And, abuse of discretion must be so grave and patent to justify the issuance of the writ. At this point, it would seem pertinent to lean back on the early [1913] case of *Herrera vs. Barretto*, 25 Phil. 245, 271, where we find the following passage: “The office of the writ of *certiorari* has been reduced to the correction of defects of *jurisdiction* solely and cannot legally be used for any other purpose. It is truly an extraordinary remedy and, in this jurisdiction, its use is restricted to truly extraordinary cases — cases in which the action of the inferior court is wholly void; where any further steps in the case would result in a waste of time and money and would produce no result whatever; where the parties, or their privies, would be utterly deceived; where a final judgment or decree would be nought but a snare and a delusion, deciding nothing, protecting nobody, a judicial pretension, a recorded falsehood, a standing menace. It is only to avoid such results as these that a writ of *certiorari* is issuable; and even here an appeal will lie if the aggrieved party prefers to prosecute it.”³⁹ (Emphasis supplied)

In the instant *Petition*, petitioner insists that the public respondent gravely abused its discretion by blindly looking at its evidence considering that it has proven beyond reasonable doubt that private respondent Miners had issued unregistered Charge Invoices to Gran. Petitioner also maintains that the public respondent gravely abused its discretion when it acquitted the private respondents for the charge of willful attempt to evade or defeat the payment of tax considering that the BIR has accepted the tax amnesty payment of

³⁹ *Fernando v. Vasquez*, G.R. No. L-26417, January 30, 1970.

private respondent Ajoc, thereby effectively terminating all tax violations she is charged with. Moreover, petitioner contends that there was grave abuse of discretion on the part of the public respondent when it acquitted the private respondents of the charges against them because no employee from private respondent Miners testified that the issuance of the unregistered Charge Invoices was with the knowledge or authority of the private respondent Ajoc.

A perusal of petitioner's allegations shows that it essentially assail the public respondent's appreciation and evaluation of the facts and evidence offered by the parties. Such an assertion clearly falls within the realm of an error of judgment, which, under prevailing jurisprudence, does not amount to an error of jurisdiction.

Errors of judgment, even if true, do not fall as exceptions to the protection afforded to an accused by the constitutional right against double jeopardy. Neither can such errors be the foundation of a petition for *certiorari* under Rule 65 of the RROC.⁴⁰

Accordingly, We cannot rule on whether the public respondent's appreciation of the evidence is proper. To reiterate, a writ of *certiorari* will only issue to correct errors of jurisdiction and not any error or mistake in the findings and conclusions of the trial court.⁴¹ This was likewise reiterated in *People of the Philippines v. Court of Tax Appeals-Third Division, et al.*,⁴² where the Supreme Court ruled that:

Grave abuse of discretion has been defined as "that capricious or whimsical exercise of judgment which is tantamount to lack of jurisdiction. 'The abuse of discretion must be patent and gross as to amount to an evasion of a positive duty or a virtual refusal to perform a duty enjoined by law, or to act at all in contemplation of law, as where the power is exercised in an arbitrary and despotic manner by reason of passion and hostility.' The party questioning the acquittal of an accused should be able to clearly establish that the trial court blatantly abused its discretion such that it was deprived of its authority to dispense justice."

Sifting through the Petition bares, however, that there were no allegations on the supposed acts constituting grave abuse of discretion adequate to reverse the CTA's Resolutions.

Rather, what is palpably evident: is that the BIR anchors its Petition on the CTA's purported misappreciation of its evidence. **It is settled that the writ of *certiorari* does not include the correction of evaluation of evidence.** Certainly, "[n]o grave abuse of discretion may be attributed to a court simply because of

⁴⁰ *People v. Hon. Court of Tax Appeals*, (Notice) G.R. No. 265531, July 31, 2023.

⁴¹ *People v. Sandiganbayan (First Division), et al.*, G.R. Nos. 168188-89, June 16, 2006.

⁴² G.R. Nos. 251270 and 251291-301. September 5, 2022.

its alleged misapplication of facts and evidence, and erroneous conclusions based on said evidence. *Certiorari* will issue only to correct errors of jurisdiction, and not errors or mistakes in the findings and conclusions of the trial court. (Emphasis supplied)

In *Marwin B. Raya, et al. v. People of the Philippines*,⁴³ it was also held that not every error in the trial or evaluation of the evidence that led to the acquittal of the accused would be reviewable by *certiorari*, and that a judgment of acquittal, however erroneous, bars appellate review of the trial court's error, *viz.*:

Verily, this means that **not every error in the trial or evaluation of the evidence by the court in question that led to the acquittal of the accused would be reviewable by *certiorari*.** Borrowing the words of the Court in *Republic v. Ang Cho Kio*, “[n]o error, however flagrant, committed by the court against the state, can be reserved by it for decision by the [S]upreme [C]ourt when the defendant has once been placed in jeopardy and discharged, even though the discharge was the result of the error committed.”

XXX

The finality-of-acquittal rule thus applies, and it applies regardless of whether the Court, or any appellate court, believes that the particular accused should have been convicted. The Court, in *People v. Sandiganbayan*, elucidated:

XXX

Thus, it is one of the elemental principles of criminal law that the government cannot secure a new trial by means of an appeal even though an acquittal may appear to be erroneous. **That judgment of acquittal, however erroneous, bars further prosecution on any aspect of the count, and consequently, bars appellate review of the trial court's error.** Unless grave abuse of discretion amounting to lack of jurisdiction is shown, the errors committed by the trial court in the exercise of its jurisdiction, or even the legal soundness of such decision, errors of judgment mistakes in its findings and conclusions, are not proper subjects of appeal under Rule 45 of the Rules of Court.

An acquittal represents the factfinder's conclusion that, under the controlling legal principles, the evidence does not establish that defendant can be convicted of the offense charged in the indictment. An acquittal is a resolution, correct or not, some or all of the factual elements of the crime charged. For a ruling to be considered a functional acquittal, it must speak of the factual innocence of the accused. However, the judgment does not necessarily establish the criminal defendant's lack of criminal culpability. **The acquittal may result from erroneous evidentiary rulings or**

⁴³ G.R. No. 237798, May 5, 2021.

erroneous interpretations governing legal principles introduced by the defense, yet the Double Jeopardy Clause bars an appeal. (Emphasis supplied)

Furthermore, We find that petitioner was given sufficient opportunity to present its case before the public respondent as it was able to present and formally offer its evidence, both testimonial and documentary. Thus, We find that there is no violation of due process or mistrial in this case.

It must be emphasized that the right of the accused against double jeopardy will not attach only (1) when there has been deprivation of due process or finding of mistrial, or (2) when there has been a grave abuse of discretion under exceptional circumstances.

In this regard, jurisprudence consistently affirms that while *certiorari* may be used to correct an abusive acquittal, the petitioner in such extraordinary proceeding must clearly demonstrate that the lower court blatantly abused its authority to a point so grave as to deprive it of its very power to dispense justice. On the other hand, if the petition, regardless of its nomenclature, merely calls for an ordinary review of the findings of the court *a quo*, the constitutional right against double jeopardy would be violated. Such recourse is tantamount to converting the petition for *certiorari* into an appeal, contrary to the express injunction of the Constitution, the RROC, and prevailing jurisprudence on double jeopardy.⁴⁴

In sum, any alleged error on the part of the RTC Branch 31 – Tagum City in evaluating the evidence of the parties is of no moment. What remains controlling is the fact that the constitutional protection against double jeopardy had already attached upon its rendition of a judgment of acquittal after a full-blown trial, during which it assessed the evidence on record and found reasonable doubt as to the accused's guilt. At this juncture, the only legitimate inquiry for this Court is whether the prosecution was deprived of due process. In the absence of any showing that the State was denied its day in court, such as through arbitrariness or procedural irregularities, which is clearly not obtaining in this case, the doctrine of finality-of-acquittal rule must be strictly adhered to. Any further review of the acquittal would run afoul of the accused's constitutional right against being placed in double jeopardy, and is therefore impermissible.

⁴⁴ *People v. Hon. Court of Tax Appeals*, (Notice) G.R. No. 265531, July 31, 2023; *Rizal Commercial Banking Corp. v. Gaddi*, (Notice) G.R. No. 252182, July 20, 2022; *People v. Sandiganbayan*, G.R. No. 198199, December 3, 2014; *People v. Dela Torre*, G.R. Nos. 137953-58, April 11, 2002; *People v. Court of Appeals*, G.R. No. 128986, June 21, 1999.

In view of the failure of the petitioner to establish the existence of the above-mentioned exceptions and for lack of legal standing to file the instant *Petition*, We are constrained to dismiss the *Petition* and to uphold the constitutionally enshrined right of the private respondents against double jeopardy.


WHEREFORE, premises considered, the instant *Petition for Certiorari* filed on May 12, 2023 is **DISMISSED** for lack of legal standing on part of petitioner BIR to file the same. At any rate, even if duly filed, it is still **DISMISSED** for lack of merit. Accordingly, the *Decision* dated January 6, 2023 and *Order* dated March 10, 2023, both promulgated by the Regional Trial Court, Branch 31 – Tagum City in Crim. Case Nos. 29944 to 29960, are hereby **AFFIRMED**.

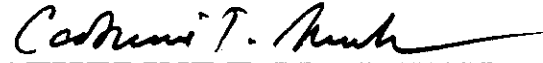
SO ORDERED.

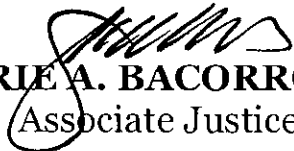

HENRY S. ANGELES
Associate Justice

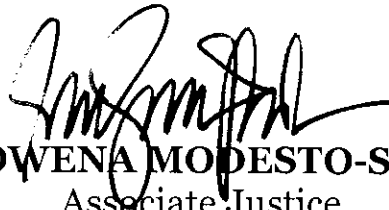
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice




MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice




LANEE S. CUI-DAVID
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.



ROMAN G. DEL ROSARIO
Presiding Justice