REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

PEOPLE OF THE PHILIPPINES,

Plaintiff,

- versus -

RIZALDY GOLORAN CHUA,
(Purok Gumamela, Sta. Cruz, Rosario, Agusan Del Sur)

Accused.

CTA CRIM CASE NOS. O-792 & O-793
For: Violation of Section 255 of the NIRC of 1997, as amended

Members:

RINGPIS-LIBAN, *Chairperson*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated: MAR 04 2024

10:10 a.m.

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is Plaintiff's "Motion for Reconsideration (of the Decision dated November 30, 2023)" ("Motion for Reconsideration") filed on December 15, 2023, with accused's "Comment/Opposition (to the Motion for Reconsideration filed by the Prosecution dated December 15, 2023)" ("Comment/Opposition") filed on January 23, 2024.

On November 30, 2023, a Decision was promulgated acquitting the accused, Rizaldy Goloran Chua, of the offenses charged against him. In the interest of justice however, the Court deemed it proper to reopen the case for reception of accused's evidence on the civil aspect of the case. Thus, a hearing was set on March 12, 2024, at 9:00 a.m. to give opportunity for the defense to present its evidence.

The dispositive portion of the Decision reads:

> "**WHEREFORE,** premises considered, accused **RIZALDY GOLORAN CHUA** is hereby **ACQUITTED** of the offenses charged against him in Criminal Case Nos. O-792 and O-793, for failure of the plaintiff to prove his guilt beyond reasonable doubt.
>
> As regards his civil liability, the same shall be adjudicated after hearing and reception of evidence.
>
> **SO ORDERED.**"

In the Motion for Reconsideration, Plaintiff prays that the above Decision be set aside and the instant motion be given due course. Since the Court has not yet ruled on the civil aspect of the case, Plaintiff's Motion for Reconsideration only assails the criminal aspect of the Decision. Citing *People of the Philippines v. Court of Tax Appeals-First Division and Juan Miguel M. Arroyo*[1], Plaintiff argues that the filing of a motion for reconsideration on the criminal aspect with the CTA Division that issued the assailed Decision is the proper remedy for the State.

According to the Plaintiff, accused willfully failed to supply correct and accurate information in his income tax return for taxable years 2009 and 2010. Plaintiff claims that the underdeclaration of the accused of his gross sales/receipts for two (2) consecutive years and failure to update his tax registration details to include "gold trading" to his registered activities as additional line of industry show that the omission was willful and deliberate. Plaintiff contends that the only defense that accused raised was good faith, and the same cannot be used as a valid defense in *malum prohibitum* cases.

Additionally, Plaintiff points out that as an experienced businessman, accused is presumed to take ordinary care of his concern. Accused should have exercised ordinary care and prudence by confirming or validating with the Bureau of Internal Revenue (BIR) whether his sales of gold to Bangko Sentral ng Pilipinas ("BSP") are not subject to tax. Such neglect or omission partakes the nature of "willful blindness" or "conscious avoidance" to report the income derived from his sales of gold to BSP.

On December 19, 2023, a Minute Resolution was issued ordering accused to comment on Plaintiff's motion within ten (10) days from notice; after which, the said motion shall be deemed submitted for resolution.

On January 23, 2024, the accused filed his Comment/Opposition, asserting that Plaintiff's motion should be denied outright because it is violative of the accused's constitutional right against double jeopardy. While the principle of double jeopardy acknowledges two (2) exceptions, none of these are applicable in the case

[1] G.R. Nos. 239519 and 239552-53, cited in Plaintiff's "Motion for Reconsideration (of the Decision dated November 30, 2023)".

at bar. *First*, the plaintiff has not suffered any deprivation of due process and there was no mistrial in the proceedings. *Secondly*, the plaintiff did not assert in its motion that there was grave abuse of discretion amounting to lack or excess of jurisdiction.

More importantly, accused maintains that the plaintiff has fallen short in establishing his guilt beyond reasonable doubt. A scrutiny of the testimonial and documentary evidence presented by the plaintiff shows that there is a lack of direct correlation between accused's actions and the purported wilful failure to supply accurate information. That the sheer magnitude of the gold transactions, coupled with the apparent omission in the accused's Annual Income Tax Returns, lack the requisite evidentiary strength to conclusively establish accused's alleged wilfulness. Accused explains that he acted in good faith, relying on assurances from the BSP regarding the tax treatment of the gold transactions.

On January 31, 2024, a Minute Resolution was issued noting accused's Comment/Opposition and submitting Plaintiff's Motion for Reconsideration for resolution.

We deny plaintiff's Motion for Reconsideration.

Section 21, Article III of the Constitution[2] guarantees that "no person shall be twice put in jeopardy of punishment for the same offense." Thus, the rule is that a judgment acquitting the accused is final and immediately executory upon its promulgation, and that accordingly, the State may not seek its review without placing the accused in double jeopardy.[3]

The Supreme Court in *Antonio Lejano v. People of the Philippines*[4] held:

> "But, as a rule, a judgment of acquittal cannot be reconsidered because it places the accused under double jeopardy. x x x
>
> xxx xxx xxx
>
> Ultimately, what the complainant actually questions is the Court's appreciation of the evidence and assessment of the prosecution witnesses' credibility. He ascribes grave error on the Court's finding that Alfaro was not a credible witness and assails the value assigned by the Court to the evidence of the defense. In other words, private complainant wants the Court to review the evidence anew and render another judgment based on such a re-evaluation. This

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2 The 1987 Constitution of the Republic of the Philippines, Ratified February 02, 1987.
3 Dennis T. Villareal v. Consuelo C. Aliga, G.R. No 166995, January 13, 2014.
4 G.R. Nos. 176389 and 176864, January 18, 2011.

is not constitutionally allowed as it is merely a repeated attempt to secure Webb, et al's conviction. The judgment acquitting Webb, et al is final and can no longer be disturbed."

This rule, which is known as the finality-of-acquittal doctrine, has been reiterated by the Supreme Court recently in *Estate of Murray Philip Williams v. William Victor Percy*[5] and *People of the Philippines v. Sandiganbayan [First Division]*[6].

Although the rule on double jeopardy admits of two exceptions: (1) where there has been deprivation of due process and where there is a finding of a mistrial, or (2) where there has been a grave abuse of discretion under exceptional circumstances,[7] none of these exceptions are present in the instant case. The plaintiff completed the presentation of all its documentary and testimonial evidence during the trial. It was also able to make a formal offer of evidence. The trial was not a sham. Additionally, accused was able to present evidence on the criminal aspect of the case. For the second ground, plaintiff did not allege grave abuse of discretion in the motion for reconsideration. Conversely, the motion prayed for an ordinary review of the findings of this Court.

From all the foregoing, a re-examination of the elements of Section 255 of the National Internal Revenue Code (NIRC) of 1997, as amended, on the alleged failure by the accused to supply correct and accurate information in his tax returns can no longer be made. Plaintiff's arguments on the matter have already been exhaustively considered and passed upon by this Court in the assailed Decision. Our ruling acquitting accused is already final and executory.

WHEREFORE, premises considered, Respondents' "Motion for Reconsideration" is **DENIED** for lack of merit.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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5 G.R. No. 249681, August 31, 2022.
6 G.R. No. 233262, June 14, 2023 (Notice).
7 People of the Philippines v. Lino Alejandro y Pimentel, G.R. No 223099, January 11, 2018.