



REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. SCA-0001

PEOPLE OF THE PHILIPPINES,
Petitioner,

- versus -

REGIONAL TRIAL COURT,
BRANCH 40 DAGUPAN CITY
AND
TERESA E. SISON,

Respondents.

NOTICE OF RESOLUTION

To:

ATTY. CATHERINE ROSE R. TORTOLES
ATTY. JAMAICA KAY S. DELA CRUZ
Bureau of Internal Revenue
Room 704, Prosecution Division, BIR National Office Building
BIR Road, Diliman, Quezon City

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Village
Makati City

TERESA E. SISON
23 De Guzman Street, Poblacion
San Fabian, Pangasinan

MARATA LAW OFFICE
(Counsel for the Private Respondent Teresa E. Sison)
Room 303, 3rd Floor, Del Pilar Place
M.H. Del Pilar, Dagupan City

HON. MERVIN JOVITO S. SAMADAN
Presiding Judge
Thru: Branch Clerk of Court
First Judicial Region
Regional Trial Court
Branch 40, Dagupan City
Hall of Justice, Bonuan Tondaligan
Dagupan City, Pangasinan

GREETINGS:

You are hereby notified by these presents that on **March 21, 2024**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **March 22, 2024**.

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

PEOPLE OF THE
PHILIPPINES,

CTA SCA Case No. 0001

Petitioner, Members:

DEL ROSARIO, P.J., Chairperson,
MANAHAN, and
REYES-FAJARDO, JJ.

-versus-

REGIONAL TRIAL COURT,
BRANCH 40 DAGUPAN CITY
AND TERESA E. SISON,

Promulgated:

Respondents.

MAR 21 2024 3:00PM

x- - - - - x

R E S O L U T I O N

MANAHAN, J.:

For resolution is petitioners' *Motion for Reconsideration (of the Decision dated October 24, 2023)* posted on November 10, 2023 and received by the Court on November 16, 2023 with private respondent's *Comment to the Motion for Reconsideration* posted on November 28, 2023 and received by the Court on December 4, 2023.

Petitioner seeks the reconsideration of the Decision of the Court promulgated on October 24, 2023 (assailed Decision), the dispositive portion of which reads:

"WHEREFORE, in light of the foregoing considerations, the present *Petition for Certiorari* filed by petitioner is **DISMISSED** for lack of merit."

Petitioner expresses its disagreement with the assailed Decision on the ground that public respondent Regional Trial Court (RTC) Branch 40-Dagupan City committed grave abuse of discretion in acquitting private respondent of the crime 

RESOLUTION

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charged under Section 255 of the 1997 National Internal Revenue Code, as amended, despite its order to pay the Commissioner of Internal Revenue the civil liability arising from said offense. It contends that the evidence submitted by the prosecution clearly showed that private respondent is guilty of violation of willful failure to file the value-added tax return for taxable year 2010 and that the judgement of acquittal due to lack of willfulness on the part of private respondent, is grossly erroneous. Petitioner firmly states that private respondent has the burden of proving the defense of insanity and the prosecution need not offer contrary evidence.

As seen from this perspective, petitioner emphasizes that it did not file a Petition for Certiorari under Rule 65 of the Revised Rules of Court to correct only errors of judgment of public respondent but on the acts and circumstances showing grave abuse of discretion amounting to lack or excess of jurisdiction.

Private respondent counters that petitioner failed to show any grave abuse of discretion committed by public respondent in rendering a judgment of acquittal as the challenged judgment appears to be in accord with the facts and applicable laws and jurisprudence. She also interposes her vehement objection to the filing of the motion by petitioner as it did not raise any new or substantial legitimate grounds to justify the reconsideration of the assailed Decision.

RULING OF THE COURT

The issues raised in petitioner's *Motion for Reconsideration* have been considered and exhaustively passed upon in the assailed Decision but this Court, for emphasis, will confront and discuss the important point raised by petitioner.

Petitioner repeatedly maintains that the Special Civil Action of Certiorari under Rule 65 of the Revised Rules of Court is the proper remedy because public respondent committed grave abuse of discretion in issuing the judgment of acquittal in favor of private respondent in spite of strong evidence proving the latter's guilt.

The argument of petitioner is without merit. 

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Without going into the wisdom of the judgment promulgated by the RTC-Branch 40 of Dagupan City in Criminal Case No. 2016-1558-D, the allegations against said judgment made by petitioner mainly involve the public respondent's alleged misapprehension of the evidence submitted by both parties leading to the acquittal of private respondent.

It is well-settled that "*Certiorari is a remedy designed for the correction of errors of jurisdiction, not errors of judgment.*"¹ In this same case, the Supreme Court cited its decision in *Purefoods Corporation vs. National Labor Relations Commission*,² and enunciated the rationale for the strict distinction between an ordinary appeal and a special civil action of Certiorari, and we quote:

"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. **If it did, every error committed by a court would deprive it of its jurisdiction and every erroneous judgment would be a void judgment.** This cannot be allowed. The administration of justice would not survive such a rule. **Consequently, an error of judgment that the court may commit in the exercise of its jurisdiction is not correctable through the original civil action of certiorari.**" (*emphases supplied*)

In the instant case, petitioner failed to show that the Judge, in rendering the judgment of acquittal, acted with grave abuse of discretion or exceeded and/or acted without jurisdiction. The mistake/s if any, that the Judge may have committed are errors of judgment. It must be emphasized that the "*special civil action of certiorari is a limited form of review and is a remedy of last recourse.*"³

Applying the foregoing principles enunciated by the Supreme Court, we find that public respondent did not act with grave abuse of discretion in issuing the assailed Decision.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (of the Decision dated October 24, 2023)* is **DENIED** for lack of merit.

¹ *Madrigal Transport, Inc. vs. Lapanday Holdings Corporation, et.al.*, G.R. No. 156067, August 11, 2004.

² G.R. No. 78591, March 21, 1989.

³ *Editha Medina, et.al. vs. Spouses Nicomedes and Brigida Lozada*, G.R. No. 185303, August 1, 2018. 

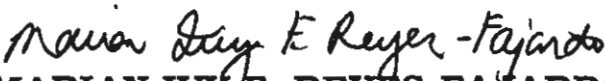
The Decision promulgated by the Court on October 24, 2023, is **AFFIRMED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice