REPUBLIC OF THE PHILIPPINES
**COURT OF TAX APPEALS**
Quezon City

*Third Division*

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| **PEOPLE OF THE PHILIPPINES,**<br>*Plaintiff,*<br><br>-versus-<br><br>**JACINTO C. LIGOT AND ERLINDA Y. LIGOT,**<br>*Accused.* | **CTA CRIM. CASE NO. O-241**<br>For: Violation of Section 255 of the National Internal Revenue Code (NIRC) of 1997, as amended |

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| **PEOPLE OF THE PHILIPPINES,**<br>*Plaintiff,*<br><br>-versus-<br><br>**JACINTO C. LIGOT AND ERLINDA Y. LIGOT,**<br>*Accused.* | **CTA CRIM. CASE NO. O-242**<br>For: Violation of Section 254 of the National Internal Revenue Code (NIRC) of 1997, as amended |

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| **PEOPLE OF THE PHILIPPINES,**<br>*Plaintiff,*<br><br>-versus-<br><br>**JACINTO C. LIGOT AND ERLINDA Y. LIGOT,**<br>*Accused.* | **CTA CRIM. CASE NO. O-243**<br>For: Violation of Section 254 of the National Internal Revenue Code (NIRC) of 1997, as amended |

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| **PEOPLE OF THE PHILIPPINES,**<br>*Plaintiff,*<br><br>-versus- | **CTA CRIM. CASE NO. O-244**<br>For: Violation of Section 254 of the National Internal Revenue Code (NIRC) of 1997, as amended |

Members:

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

**JACINTO C. LIGOT AND ERLINDA Y. LIGOT,**
*Accused.*

Promulgated:

OCT 15 2019
9:34 a.m.

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# RESOLUTION

**RINGPIS-LIBAN, *J.*:**

For the Court's resolution is plaintiff's "Motion for Reconsideration (of the Decision Promulgated on January 8, 2019)[1]" (Motion for Reconsideration) filed on January 22, 2019, praying that the Decision[2] issued on January 8, 2019 (Decision) acquitting both accused Jacinto C. Ligot and Erlinda Y. Ligot (Spouses Ligot) from the crimes charged against them be set aside, and the instant Motion for Reconsideration be given due course.

Plaintiff's Motion for Reconsideration assails not just the civil aspect of the case but also the criminal aspect of the Decision. Citing *People of the Philippines v. Court of Tax Appeals-First Division and Juan Miguel M. Arroyo*[3], 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.

For the criminal aspect, Plaintiff claims that it was able to establish all the elements under Sections 254 and 255 of the National Internal Revenue Code (NIRC) of 1997, as amended. According to Plaintiff, it was able to prove that the accused Spouses Ligot were guilty of violating the crimes they were charged because although they registered themselves as pure compensation earners, the deposits made in their bank were beyond their compensation and, hence, considered under-declared income.

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1 Docket, pp. 4972-4988.
2 Id., 4880-4962.
3 G.R. Nos. 239519 and 239552-53, cited in Plaintiff's " Motion for Reconsideration (of the Decision Promulgated on February 26, 2019)".

While the Court upheld the Bank Secrecy Laws[4] in its Decision, Plaintiff argues that proof of deposits to the banks should not be solely confined to actual deposits established through deposit slips or direct inquiry to the bank accounts of the Spouses Ligot. It is sufficient that the accused Spouses Ligot did not object to checks being issued in their name and to their accounts being debited in payment of condominium units, even if the properties were registered under a third party's name. This is publicly acknowledging their unreported income. Moreover, the amount of compensation income declared in the ITRs of the accused Spouses Ligot were insufficient and obviously disproportionate to the amount of their acquisitions and investments during the same years.

Plaintiff reiterates that it did not merely rely on the report of the Anti-Money Laundering Council (AMLC) in proving its cases against the accused Spouses but also presented the ITRs and SALNs filed by them where they ought to have declared all assets acquired. A perusal of the SALNs filed by accused Ret. General Ligot shows not only a low net worth, but also did not disclose other assets, business interests, and sources of income.

As regards the Tanay property, Plaintiff argues that since the seller, Ms. Melendres, is already deceased, any statement made as to the contract she made with accused Jacinto Ligot should be confined within their written contract, as the best evidence is the Deed of Sale itself, and any witness statement stating that Ms. Melendrez opted to deal with accused Jacinto Ligot alone should not have been given any credence. Accused Jacinto Ligot should be considered as the absolute owner of said property and not merely a trustee thereof.

Lastly, Plaintiff points out that the several substantial acquisitions and investments could not have been made without any income having been earned by the accused Spouses Ligot on his salary from the military service alone and since his wife has been declared as a "mere housewife."

As to the civil aspect, Plaintiff states that during the trial of the criminal cases, the BIR already issued the Final Assessment Notice (FAN)/Formal Letter of Demand (FLD) against the Spouses Ligot for their deficiency taxes. Plaintiff likewise agrees with the Court's observation that failure of the Spouses Ligot to protest the FAN/FLD would render the same final and executory. Since there was no clear showing that the FAN/FLD was protested by the Spouses Ligot, the same has become final and executory.

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[4] Law on Secrecy of Bank Deposits, Republic Act (RA) No. 6426; Foreign Currency Deposit Act, RA No. 8367; and Revised Non-Stock Savings and Loan Association Act of 1997, among others.

On February 6, 2019, the Court issued a Resolution[5] ordering accused Spouses Ligot to file their comment on Plaintiff's Motion for Reconsideration within fifteen (15) days from notice.

On March 6, 2019, accused Spouses Ligot filed their "Opposition/Comment (against respondent's motion for reconsideration)" containing the following assertions:

1) The Motion for Reconsideration filed by Plaintiff violates the accused's Constitutional right against double jeopardy;

2) Plaintiff's intent to collect upon the civil liability of the accused must be denied because a case for the collection of deficiency taxes is not deemed instituted in the present criminal case; and

3) Accused Spouses Ligot deny personally receiving the Letter of Authority (LOA), Preliminary Assessment Notice (PAN), and Formal Letter of Demand (FLD).

On March 13, 2019, the Court issued a Resolution[6] submitting Plaintiff's Motion for Reconsideration for resolution.

We rule.

After considering the arguments of both parties, it is apparent to this Court that, indeed, the arguments raised by Plaintiff in its Motion for Reconsideration are not new. They have been previously argued before the Court in the course of the trial. Moreover, the evidence presented by the Plaintiff, and the corresponding weight and probative value that this Court has ascribed to them, have been extensively and comprehensively discussed in *Our* 83-page Decision of January 8, 2019.

In *La Bugal B'Laan Tribal Association, Inc. v. Ramos*[7], the Supreme Court, noting that the arguments and positions raised in the Motion for Reconsideration therein were already raised and discussed extensively, held that a further discussion of the same issues would not serve any useful purpose.

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[5] Docket, p. 4991.
[6] *Id.*, p. 4999.
[7] G.R. No. 127882, February 1, 2005.

"A close perusal of the above issues and the discussions thereof shows that they are a mere rehash of arguments and positions already raised and discussed extensively in the 246-page Resolution of December 1, 2004 penned by Justice Artemio V. Panganiban; as well as in the 125-page Dissenting Opinion of Justice Antonio T. Carpio, the 100-page Dissenting Opinion of Justice Conchita Carpio-Morales, the 29-page Separate Opinion of Justice Dante O. Tinga, and the 10-page Concurring Opinion of Justice Minita V. Chico-Nazario.

**Further discussion of these issues would not serve any useful purpose, as it would merely repeat the same justifications and reasons** already taken up in the foregoing Opinions, which tackled precisely those matters and even more; **any further elucidations, disquisitions and disputations would merely reiterate the same points already passed upon.**" *(Emphasis supplied)*

That being said, *We* deny Plaintiff's Motion for Reconsideration. With regard to the criminal aspect of this case, Section 21, Article III of the Constitution[8] 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.[9]

The Supreme Court in *Antonio Lejano v. People of the Philippines*[10] held:

"But, as a rule, a judgment of acquittal cannot be reconsidered because it places the accused under double jeopardy.

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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 is not constitutionally allowed as it is merely a

[8] The 1987 Constitution of the Republic of the Philippines, Ratified February 02, 1987.
[9] *Dennis T. Villareal v. Consuelo C. Aliga*, G.R. No 166995, January 13, 2014.
[10] G.R. Nos. 176389 and 176864, January 18, 2011.

repeated attempt to secure Webb, et al's conviction. The judgment acquitting Webb, et al is final and can no longer be disturbed."

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,[11] none of these exceptions are present in the case at bar. Plaintiff has not been deprived of due process nor was there a mistrial because both Plaintiff and accused Spouses Ligot were actually able to present their case and their witnesses. There also has been no abuse of discretion amounting to lack or excess of jurisdiction.

From the foregoing, a re-examination of the existence of the elements of Sections 254 & 255 of the NIRC of 1997, as amended, in the crimes charged against the accused Spouses Ligot can no longer be made. *Our* ruling acquitting both accused Spouses Ligot is already final and executory.

As for the civil aspect of Plaintiff's Motion for Reconsideration, We find that Plaintiff has not raised any aspect of the Decision dated January 8, 2019 that warrants reconsideration of the Court, but merely emphasized *Our* discussion on the effects of an unprotested FAN/FLD.

**WHEREFORE,** premises considered, Plaintiff's "Motion for Reconsideration (of the Decision Promulgated January 8, 2019)" is **DENIED** for lack of merit.

**SO ORDERED.**

**ERLINDA P. UY**
Associate Justice

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

**MARIA ROWENA MODESTO-SAN PEDRO**
Associate Justice

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