

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

PEOPLE OF THE PHILIPPINES, CTA CRIM CASE NO. O-128

Plaintiff,

-versus-

For: Violation of Section 3601, in relation to Sec. 101(k) of the TCCP and Sugar Order no. 8, Series of 1994-1995 of the Sugar Regulatory Administration and Joint Memorandum Order No. 4-2002.

**FRANCISCO BILLONES,
ANGEL T. DERAY, JR.,
MARY LUCILLE BILLONES,
SUSANA DELA CRUZ GO,
ANACLETO SANCHEZ,
ROBERT C. AMPOSTA,
OSCAR TORRES,
MARIA CATAPANG JUMENTO,
ROSALIO TEVES,
LEONARD DELA PAS,
HANNAH AILEEN LIM
FERNANDEZ,
ANTONIO M. TALAUE,
LEANDRO ANTONIO P.
TALAUE,
ANALYN G. FERNANDEZ, and
MEYNARDO B. BANAYO,
*Accused.***

X- - - - - X **CTA CRIM CASE NO. O-129**

PEOPLE OF THE PHILIPPINES, For: Violation of Section 3602, in relation to Sections 2503 and 2530 of TCCP and Art. 172 of the Revised Penal Code

Plaintiff,

-versus-

**FRANCISCO BILLONES,
ANGEL T. DERAY, JR.,
MARY LUCILLE BILLONES,
SUSANA DELA CRUZ GO,
ANACLETO SANCHEZ,
ROBERT C. AMPOSTA,
OSCAR TORRES,
MARIA CATAPANG JUMENTO,**

RESOLUTION

CTA Crim Case Nos. O 128 and O 129
People vs. Francisco Billones, et al.,

Page 2 of 6

**ROSALIO TEVES,
LEONARD DELA PAS,
HANNAH AILEEN LIM
FERNANDEZ,
ANTONIO M. TALAUE,
LEANDRO ANTONIO P.
TALAUE,**

**ANALYN G. FERNANDEZ, and Promulgated:
MEYNARDO B. BANAYO,**

Accused.

FEB 20 2015

Members:
**CASTAÑEDA, JR., Chairperson
CASANOVA, and
COTANGCO-MANALASTAS, JJ.**

X-----X

4:21 p.m.

RESOLUTION

For resolution are the following pending incidents:

- I. *Motion to Release Bail Bond¹* filed by accused Francisco Billones (accused Billones), by counsel, on December 16, 2014; and
- II. *Motion for Reconsideration and Opposition to Accused's Motion to Release Bail Bond²* filed by the plaintiff through registered mail on December 29, 2014 and received by this Court on January 7, 2015, with accused Billones' *Comment/Opposition (To The Prosecutor's Motion for Reconsideration and Opposition to Accused's Motion to Release Bail Bond)³* filed on January 14, 2015.

For the orderly disposition of the issues herein, The Court shall first resolve plaintiff's *Motion for Reconsideration* of the *Amended Decision⁴* of this Court enunciated on December 5, 2014.

*Motion for Reconsideration of the Amended Decision
of this Court dated December 5, 2014*

In its *Motion for Reconsideration⁵*, the plaintiff prays of this Court to reverse the *Amended Decision⁶* of this Court

¹ Rollo, pp. 2369 2371.

² Rollo, pp. 2376 2378.

³ Rollo, pp. 2380 2388.

⁴ Rollo, pp. 2352 2368.

⁵ *Supra*, Note 2.

RESOLUTION

enunciated on December 5, 2014. Plaintiff alleges that since this Court already ruled in the original *Decision*⁷ that accused Billones failed to present sufficient evidence that would show his non-participation in the acts complained of, this Court committed grave abuse of discretion amounting to lack or excess of jurisdiction in rendering the assailed *Amended Decision*.⁸ Further, plaintiff avers that: while the prosecution only presented the Articles of Incorporation and General Information Sheet of Rubills International, Inc. (Rubills), accused has not presented any iota of evidence that he was no longer the president of Rubills in 2008; accused Billones' being president of Rubills created a legal presumption that he is liable for any violation committed by the corporation, thus, it was incumbent upon him to present evidence to rebut the same, which he failed to do.

Accused Billones, by counsel, filed his *Comment/Opposition (To The Prosecutor's Motion for Reconsideration and Opposition to Accused's Motion to Release Bail Bond)* on January 14, 2015. Accused Billones opposes the plaintiff's *Motion for Reconsideration* on the ground that the subject motion was filed in violation of accused's right against double jeopardy. Also, accused reiterates the argument that the Department of Justice (DOJ) itself held in its Resolution dated December 10, 2009 that the evidence to the contrary provided by the accused cast doubt whether the names appearing in the SEC papers are actually the persons who at the moment had consented to the unlawful acts of the corporations.

Plaintiff's *Motion for Reconsideration* of the *Amended Decision*⁹ dated December 5, 2014 must fail.

In this jurisdiction, "[w]e adhere to the finality-of-acquittal doctrine, that is, a judgment of acquittal is final and unappealable."¹⁰ A judgment of acquittal cannot be reconsidered because it places the accused under double jeopardy. The Constitution provides in Section 21, Article III, that:

⁶ *Supra*, Note 4.

⁷ *Rollo*, pp. 2236-2262.

⁸ *Supra*, Note 4.

⁹ *Supra*.

¹⁰ *People vs. Hon. Enrique C. Asis, et al.*, G.R. No. 173089, August 25, 2010.

RESOLUTION

CTA Crim Case Nos. O 128 and O 129
People vs. Francisco Billones, et al.,

Page 4 of 6

“Section 21. No person shall be twice put in jeopardy of punishment for the same offense. x x x”

As held by the Supreme Court in *Lejano vs. People*¹¹, “to reconsider a judgment of acquittal places the accused twice in jeopardy of being punished for the crime of which he has already been absolved. There is reason for this provision of the Constitution. In criminal cases, the full power of the State is ranged against the accused. If there is no limit to attempts to prosecute the accused for the same offense after he has been acquitted, the infinite power and capacity of the State for a sustained and repeated litigation would eventually overwhelm the accused in terms of resources, stamina, and the will to fight.”¹² Like any other rule, however, the finality of acquittal rule is not one without exception as “when the trial court acted with grave abuse of discretion amounting to lack or excess of jurisdiction”¹³ or when there is a denial of due process¹⁴

This court is of the view, however, that none of the above exceptions are attendant in this instance. A perusal of the challenged *Amended Decision*¹⁵ shows that this Court has exhaustively reviewed and appreciated all the pieces of evidence on record, both documentary and testimonial; applied the laws and jurisprudential precepts; and tediously delineated point-by-point the factual and legal bases that caused this Court to acquit accused Billones. For emphasis, the Court reiterates the following points discussed in the assailed *Amended Decision*: [1] The 2002 GIS does not dispel the probability that accused Billones may no longer be the president of Rubills in April 2008. To assume that accused Billones may still be the president of Rubills in 2008 absent any evidence to support the same is in checkered contrast with the unbending principle in this jurisdiction that conjectures, suspicions and accusations will never be sufficient to convict an accused; [2] other than the Articles of Incorporation and GIS, the prosecution failed to present any evidence, testimonial or otherwise, that establishes the conduct of the accused, overt or otherwise, before, during and even after the commission of the crime charged which may

¹¹ G.R. No. 176389 & 176864, January 18, 2011.

¹² *Supra*.

¹³ *People vs. Sandiganbayan, et al.*, G.R. No. 140633, February 4, 2002.

¹⁴ *People vs. Louel Uy*, G.R. No. 158157, September 30, 2005, 471 SCRA 668, 680-681.

¹⁵ *Supra*, Note 4.

RESOLUTION

CTA Crim Case Nos. O 128 and O 129
People vs. Francisco Billones, et al.,

Page 5 of 6

signify that there was a conscious, common criminal design among the accused herein; and [3] there is nothing from the evidence adduced by the prosecution to show that accused Billones committed the fraudulent acts prohibited by Sections 3601 and 3602 of the Tariff and Customs Code. As mentioned, the prosecution merely relied on the Articles of Incorporation and GIS to establish the culpability of accused Billones.

‘If inculpatory facts and circumstances are capable of two or more explanations, one consistent with the innocence of the accused and the other consistent with his guilt, then the evidence does not fulfill the test of moral certainty and will not justify a conviction.’¹⁶

Further, a full-blown trial was conducted in this case, both parties were given the opportunity to present their case, thus, it cannot be said that the prosecution was denied due process.

Motion to Release Bail Bond

In the instant *Motion to Release Bail Bond*¹⁷ accused Billones submits that since this Court has already issued an *Amended Decision* acquitting him of the above-captioned criminal charges, the release of his bail bond in the total amount of Two Hundred Forty Thousand Pesos (Php240,000.00) is now in order.

In its *Opposition to Accused’s Motion to Release Bail*,¹⁸ plaintiff manifests that it will exhaust all legal remedies to have the assailed *Amended Decision* reversed. It is on this ground that the plaintiff opposes the motion of accused to release bail bond.

Section 22, Rule 114 of the Rules of Court provides:

“Section 22. Cancellation of bail. — Upon application of the bondsmen, with due notice to the prosecutor, the bail may be cancelled upon surrender of the accused or proof of his death.

¹⁶ *Julius Amanquitor vs. People*, G.R. No. August 14, 2009, citing *People v. Lagmay*, 365 Phil. 606, 633 (1999).

¹⁷ *Supra*, Note 1.

¹⁸ *Supra*, Note 2.

RESOLUTION

CTA Crim Case Nos. O 128 and O 129
People vs. Francisco Billones, et al.,

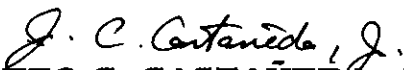
Page 6 of 6

The bail shall be deemed automatically cancelled upon acquittal of the accused, dismissal of the case, or execution of the judgment of conviction.

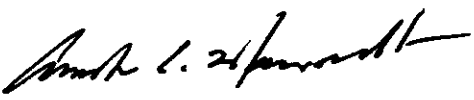
In all instances, the cancellation shall be without prejudice to any liability on the bond.”

From this provision, it is clear that the cancellation of bail is automatic upon acquittal of the accused. Considering that accused Billones was acquitted on reasonable doubt by this Court in the *Amended Decision*¹⁹ promulgated on December 5, 2014, the subject *Motion to Release Bail Bond*²⁰ is **GRANTED**. Correspondingly, the cash bond posted by accused Francisco Billones with the Office of the Clerk of Court of the Second Division of the Court of Tax Appeals (CTA), in the amount of P240,000.00 under Official Receipt Number 3999911, is hereby **CANCELLED**. The Office of the Clerk of Court of the Second Division of the CTA is authorized to cause the release of the same to accused Billones upon presentment of the original receipts and a special power of attorney to receive the amount representing the cash bailbond.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CAESAR A. CASANOVA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice

¹⁹ *Supra*, Note 4.

²⁰ *Supra*, Note 2.