REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

PEOPLE OF THE PHILIPPINES, *Petitioner,*	**CTA SCA Case No. 0001** Members:
	DEL ROSARIO, *P.J., Chairperson,* **MANAHAN,** *and*
-versus-	**REYES-FAJARDO,** *JJ.*
REGIONAL TRIAL COURT, BRANCH 40 DAGUPAN CITY AND TERESA E. SISON, *Respondents.*	Promulgated: OCT 24 2023 1:00PM

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DECISION

MANAHAN, *J.*:

Before the Court of Tax Appeals is the instant *Petition for Certiorari*[1] against public respondent Regional Trial Court, Branch 40, Dagupan City (RTC-Branch 40) and private respondent Teresa E. Sison posted on July 25, 2022 and received by the Court on August 10, 2022, praying that judgment be rendered as follows:

a) The Order dated May 17, 2022 of RTC-Branch 40 Dagupan City in Criminal Case No. 2016-1558-D be reversed and set aside;

b) The Decision dated February 3, 2022 be partially modified and reversed, in so far as it acquitted private respondent Teresa E. Sison of the crime of willful failure to file value-added tax (VAT) Return for taxable year (TY) 2010; and

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[1] EB Docket, pp. 5-27. om

c) A new resolution be issued finding private respondent Teresa E. Sison guilty beyond reasonable doubt of violating Section 255 of the 1997 National Internal Revenue Code (NIRC), as amended, for willful failure to file VAT Return for TY 2010.[2]

FACTS

Private respondent Teresa E. Sison was charged for violation of Section 255 of the 1997 NIRC, as amended, before RTC-Branch 40 on the basis of the Information dated September 8, 2016, quoted as follows:

"**INFORMATION**

The undersigned prosecutor of the Department of Justice, with the approval of the Commissioner of Internal Revenue, hereby accuses TERESA E. SISON of violation of Section 255 of the National Internal Revenue Code of 1997, as amended, committed as follows:

That during taxable year 2010, and thereafter, and within the jurisdiction of this Honorable Court, accused [TERESA E. SISON], registered with the BIR Revenue District Office No. 4, Calasiao, West Pangasinan (RDO No. 4) under Tax Identification Number 167-090-408, as the sole proprietor of T. Sison Commercial, required by law to file VAT returns and to pay the value-added tax, did then and there willfully, unlawfully, and feloniously fail to file VAT returns on gross receipts amounting to P3,910,792.24 and to pay corresponding tax in the amount of Four Hundred Sixty Nine Thousand Two Hundred Ninety Five and 7/100 Pesos (P469,295.07).

CONTRARY TO LAW.

City of Manila, for Quezon City, Metro Manila, 08 September 2016."[3]

Private respondent, Teresa E. Sison, as accused, voluntarily appeared and posted a cash bond for her temporary liberty.[4] She was then arraigned, and pleaded "Not Guilty".[5]

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[2] Refer to Prayer, *Petition for Review*, pp. 24 to 25.
[3] RTC Records (Criminal Case No. 2016-1558-D), pp. 1 to 2.
[4] Order dated January 6, 2017, RTC Records (Criminal Case No. 2016-1558-D), p. 60.
[5] Order dated August 22, 2017, RTC Records (Criminal Case No. 2016-1558-D), p. 68. *cm*

Trial ensued.

Thereafter, RTC-Branch 40 Dagupan City promulgated the assailed Decision,[6] the dispositive portion of which reads:

> "**WHEREFORE**, in view of the foregoing, the prosecution having failed to prove the guilt of the Accused beyond reasonable doubt, Teresa E. Sison is hereby ACQUITTED of the charge in the above-entitled case.
>
> With regard to the civil liability, the accused Teresa Sison, is ordered to pay the basic deficiency income tax in the amount of P469,295.07 exclusive of the 25% surcharge and deficiency and delinquency interests imposed under Sections 248 (A) (1) (3) and 249 (B) and (C) of the NIRC, respectively computed until February 3, 2022, as follows:

Basic Deficiency Income Tax (2010)	**P469,295.07**
Surcharge (25%)	**P117,323.77**
Deficiency Interest (20%) 11/10/2016 to 02/03/2022 [2,236 days] (P469,295.07 x 20% x 6.13 years)	**P575,355.76**
Delinquency Interest (20%) 12/10/2016 to 02/03/2022 [2,211days] (P469,295.07 x 20% x 6.06 years	**P568,785.63**

> The accused is also ordered to pay delinquency interest at the rate of 12% on the total unpaid basic deficiency tax, surcharge and deficiency interest for taxable year 2010, until full payment thereof, pursuant to Section 249 (C) of the NIRC, as amended by RA 10963.

Deficiency Interest (12%) 11/10/2016 to 02/03/2022 [2,236 days] (P469,295.07 x 12% x 6.13 years)	**P345,213.45**

Delinquency Interest (12%) 12/10/2016 to 02/03/2022 [2,211days] (P469,295.07 x 12% x 6.06 years)	**P341,271.38**

> The bail posted by the accused for her provisional liberty in the form of cash bond in the amount of Twenty Thousand Pesos (P20,000.00) and covered by Official Receipt

[6] Docket, pp. 33 to 44; RTC Records (Criminal Case No. 2016-1558-D), pp. 778 to 789. *am*

No. 8689664 is hereby canceled and ordered released in favor of the bondsman.

SO ORDERED.

Dagupan City, Philippines, February 3, 2022."

On April 7, 2022, RTC-Branch 40 received petitioner's Motion for Reconsideration (of the Decision promulgated on February 3, 2022),[7] praying for the setting aside of the said Decision.

In the assailed Order,[8] which was received by petitioner on May 26, 2022,[9] RTC-Branch 40 denied petitioner's Motion for Reconsideration, the dispositive portion of which reads:

"**WHEREFORE**, in view of the foregoing, the instant Motion for reconsideration is hereby DENIED for lack of merit.

SO ORDERED.

Dagupan City, Philippines, May 17, 2022."

Petitioner posted the present *Petition for Certiorari* on July 25, 2022.[10]

In the Resolution dated September 20, 2022,[11] the Court directed: (1) private respondent to file her comment, and (2) for petitioner to submit the original or certified true copy of the Decision dated February 3, 2022 and Resolution dated May 17, 2022, within ten (10) days from notice.

In compliance with the above Resolution, on October 3, 2022, petitioner submitted its Manifestation with Submission.[12]

On November 4, 2022, private respondent posted a Motion for Extension of Time to File Comment to the Petition for Certiorari.[13] This was followed by the posting by private

[7] Docket, pp. 48 to 58; RTC Records (Criminal Case No. 2016-1558-D), pp. 790 to 800.
[8] Docket, pp. 45 to 47; RTC Records (Criminal Case No. 2016-1558-D), pp. 778 to 789.
[9] Par. 6, *Petition for Certiorari*, Docket, pp. 6 to 7.
[10] Docket, pp. 5 to 27.
[11] Docket, p. 69.
[12] Docket, pp. 70 to 72.
[13] Docket, pp. 96 to 98.

respondent of her Comment to the Petition on November 14, 2022.[14]

On December 9, 2022, the RTC-Branch 40 transmitted the complete original records of Criminal Case No. 2016-1558-D, consisting of nine hundred ten (910) useful pages, the index of exhibits for the prosecution, and the transcript of stenographic notes.[15]

In the Resolution dated February 21, 2023,[16] the Court, *inter alia*, submitted the present *Petition for Certiorari* for decision.

THE ISSUES

As culled from the present *Petition for Certiorari* vis-à-vis private respondent's Comment, the issues for this Court's resolution are as follows, to wit:

1. Whether this Court has jurisdiction over the present *Petition for Certiorari;*

2. Whether there is an express authority from the Office of the Solicitor General (OSG) granted to the Bureau of Internal Revenue (BIR) to bring the action on behalf of the Republic of the Philippines; and,

3. Whether the present *Petition for Certiorari* is proper under Rule 65 of the Revised Rules of Court.

Petitioner's arguments:

Petitioner asserts that the instant Petition for Certiorari is the proper remedy as there is no plain, speedy and adequate remedy as contemplated under Rule 65 of the 1997 Rules of Court available to it. It also maintains that the Court of Tax Appeals (CTA) has jurisdiction over petitions for certiorari under Rule 65 of the Revised Rules of Court citing the Court's decision in the case of *Bureau of Internal Revenue vs. Hon. Leila M. De*

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[14] Docket, pp. 101 to 105.
[15] Docket, pp. 109 to 114.
[16] Docket, pp. 116 to 117. *om*

Lima in her capacity as Secretary of Justice, and George Erwin M. Garcia.[17]

Petitioner further alleges that public respondent (RTC-Branch 40) committed grave abuse of discretion when it resolved that private respondent's willful failure to file VAT return on her gross receipts was not fully established by the evidence adduced during trial which eventually led to her acquittal. Petitioner disagrees with the public respondent's conclusion that the failure of private respondent to file the required VAT returns for TY 2010 was due to her alleged mental illness which deprived her of freedom of will and discernment. Petitioner opines that private respondent failed to present any clear and convincing evidence to prove her alleged insanity at the time she was required to file the VAT returns for TY 2010, and public respondent committed grave abuse of discretion in acquitting the accused (private respondent herein) based on inadequate and flimsy evidence.

Private respondent's counter-arguments:

On the procedural aspect, private respondent made the observation that there is no express authority from the OSG to bring the instant action on behalf of the Republic of the Philippines. Having no authority to initiate the filing of said action, private respondent believes that the petition filed by the BIR is defective and should be dismissed.

In defense of the public respondent's decision of acquittal, private respondent belies the claim that it was rendered with grave abuse of discretion and contends that it was made after a judicious consideration of the evidence presented during trial leading to the conclusion that the prosecution failed to prove her guilt beyond reasonable doubt.

RULING OF THE COURT

We first resolve the issue of jurisdiction.

The issue of whether this Court has jurisdiction over petitions for *certiorari* has already been settled by the Supreme Court in several of its decisions, among which is the case of *The*

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[17] CTA Case No. 9171, March 29, 2017. am

Philippine American Life and General Insurance Company vs. The Secretary of Finance, et al.,[18] (*Philamlife* case) where it held thus:

> "In the recent case of *City of Manila v. Grecia-Cuerdo*,[19] the Court *en banc* has ruled that **the CTA now has the power of certiorari in cases within its appellate jurisdiction**. To elucidate:
>
>> The prevailing doctrine is that the authority to issue writs of certiorari involves the exercise of original jurisdiction which must be expressly conferred by the Constitution or by law and cannot be implied from the mere existence of appellate jurisdiction. Thus, x x x this Court has ruled against the jurisdiction of courts or tribunals over petitions for certiorari on the ground that there is no law which expressly gives these tribunals such power. It must be observed, however, that x x x these rulings pertain not to regular courts but to tribunals exercising quasi-judicial powers. With respect to the Sandiganbayan, Republic Act No. 8249 now provides that the special criminal court has exclusive original jurisdiction over petitions for the issuance of the writs of mandamus, prohibition, certiorari, habeas corpus, injunctions, and other ancillary writs and processes in aid of its appellate jurisdiction.
>>
>> In the same manner, Section 5 (1), Article VIII of the 1987 Constitution grants power to the Supreme Court, in the exercise of its original jurisdiction, to issue writs of certiorari, prohibition and mandamus. With respect to the Court of Appeals, Section 9 (1) of Batas Pambansa Blg. 129 (BP 129) gives appellate court, also in the exercise of its original jurisdiction, the power to issue, among others, a writ of certiorari, whether or not in aid of its appellate jurisdiction. As to Regional Trial Courts, the power to issue a writ of certiorari, in the exercise of their original jurisdiction, is provided under Section 21 of BP 129.
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>> The foregoing notwithstanding, while there is no express grant of such power, with respect to the CTA, Section 1, Article VIII of the 1987 Constitution provides, nonetheless, that judicial power shall be vested in one Supreme Court and in such lower courts as may be established by law

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[18] G.R. No. 210987, November 24, 2014.
[19] G.R. No. 175723, February 4, 2014. cm

> and that judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government.
>
> On the strength of the above constitutional provisions, it can be fairly interpreted that **the power of the CTA includes that of determining whether or not there has been grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the RTC in issuing an interlocutory order in cases falling within the exclusive appellate jurisdiction of the tax court. It, thus, follows that the CTA, by constitutional mandate, is vested with jurisdiction to issue writs of certiorari in these cases.**
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> **Indeed, in order for any appellate court to effectively exercise its appellate jurisdiction, it must have the authority to issue, among others, a writ of certiorari. In transferring exclusive jurisdiction over appealed tax cases to the CTA, it can reasonably be assumed that the law intended to transfer also such power as is deemed necessary, if not indispensable, in aid of such appellate jurisdiction. There is no perceivable reason why the transfer should only be considered as partial, not total.** *[emphasis supplied]*"

Relative to the foregoing jurisprudence, it must be pointed out that this Court has exclusive appellate jurisdiction over criminal offenses arising from violations of the 1997 NIRC, as amended, originally decided by RTCs, pursuant to Section 7(b)(2)(a) of Republic Act (RA) No. 1125[20], as amended by RA No. 9282[21], to wit:

> "SEC. 7. *Jurisdiction.* – The CTA shall exercise:
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> xxx xxx xxx

[20] AN ACT CREATING THE COURT OF TAX APPEALS.

[21] AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES. cem

(b) Jurisdiction over cases involving criminal offenses as herein provided:

(1) Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue and the Bureau of Customs: *Provided, however,* That offenses or felonies mentioned in this paragraph where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate. xxx.

(2) **Exclusive appellate jurisdiction in criminal offenses:**

(a) **Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax cases originally decided by them, in their respective territorial jurisdiction.**

xxx xxx xxx." *(Emphasis supplied)*

Applying the principle enunciated in the *Philamlife* case, it is plain to see that this Court has jurisdiction over the instant *Petition for Certiorari* because it stems from a case falling within its appellate jurisdiction.

We now proceed to the substantive issues raised by the parties.

Private respondent claims that there is no express authority from the OSG to bring the instant action on behalf of the Republic of the Philippines. She maintains that the OSG, as principal law officer and legal defender of the government, possesses the unequivocal mandate to appear for and on its behalf in legal proceedings. Citing Section 35[22], Book IV, Title

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22 "SECTION 35. *Powers and Functions.* — The Office of the Solicitor General shall represent the Government of the Philippines, its agencies and instrumentalities and its officials and agents in any litigation, proceeding, investigation or matter requiring the services of a lawyer. When authorized by the President or head of the office

III, Chapter 12 of Executive Order (EO) 29,[23] private respondent insists that it is only the OSG which can bring or defend actions on behalf of the Republic of the Philippines in all criminal proceedings, and thus, the petition filed in the name of the latter not initiated by the OSG, but filed by the BIR, is defective, hence, should be dismissed.

Private respondent's argument is bereft of merit.

While the Court agrees that the OSG is vested by the said provision with the power to represent the Republic of the Philippines, petitioner, as represented herein by the BIR, was able to show the Memorandum of Agreement dated March 17, 2010 between the OSG and BIR,[24] the pertinent portions of which state, *viz.*:

"MEMORANDUM OF AGREEMENT

KNOW ALL MEN BY THESE PRESENTS:

This Memorandum of Agreement entered into by and between:

The BUREAU OF INTERNAL REVENUE (BIR), represented herein by the Commissioner of Internal Revenue JOEL L. TAN-TORRES, holding office at the BIR National Office Building, Diliman, Quezon City,

and

The OFFICE OF THE SOLICITOR GENERAL (OSG), represented herein by Solicitor General ALBERTO C. AGRA, holding office at 134 Amorsolo Street, Legazpi Village, Makati City.

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concerned, it shall also represent government-owned or controlled corporations. The Office of the Solicitor General shall constitute the law office of the Government and, as such, shall discharge duties requiring the services of a lawyer.

It shall have the following specific powers and functions:

(1) Represent the Government in the Supreme Court and the Court of Appeals in all criminal proceedings; represent the Government and its officers in the Supreme Court, the Court of Appeals, and all other courts or tribunals in all civil actions and special proceedings in which the Government or any officer thereof in his official capacity is a party.

xxx xxx xxx"

[23] Administrative Code of 1987.

[24] Docket, pp. 60 to 64. The said MOA was circularized by the BIR through Revenue Memorandum Circular No. 25-2010 dated March 17, 2010.

WHEREAS, Republic Act No. 9282 and the recent Supreme Court *En Banc* resolution dated 22 November 2005, among others, clarified the jurisdiction of the respective courts of the Philippine Judicial System regarding internal revenue taxes (disputed assessments and claims for refund), civil collection cases, criminal offenses and other matters arising from the National Internal Revenue Code of 1997 and other laws administered by the BIR.

WHEREAS, there is a need to clearly define the responsibilities of both parties in handling tax cases and foster closer coordination between the BIR and the OSG to facilitate the preparation and filing of petitions for review, comments, memoranda, briefs, and other pleadings.

NOW, THEREFORE, in consideration of the foregoing premises, the parties hereto agree as follows:

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B. HANDLING CASES

1. **Cases of first instance before the Court of Tax Appeals Divisions,** Municipal Trial Courts, Metropolitan Trial Courts, Municipal Circuit Trial Courts, Regional Trial Courts, Department of Justice and other administrative agencies.

   a. **The BIR handling lawyers shall be the lead lawyer. As lead lawyer, he/she shall have the following responsibilities:**

      i. **To appear before the courts; and**

      ii. **To prepare all pleadings, motions, orders, decisions, resolutions, communications and other papers/documents in connection with the case.**

   b. Upon assignment of the case, the BIR handling lawyer shall ensure that the OSG shall be furnished with a copy of pleadings filed in relation to the case through registered mail.

xxx xxx xxx" (*Emphases supplied*)

Based on the foregoing provisions, the OSG and the BIR agreed that the lawyers of the latter shall be the lead lawyer responsible to appear in cases of first instance before this Court and to prepare all pleadings, motions, orders, decisions, resolutions, communications and other papers/documents in connection with the case. Considering that the instant *Petition* an *for Certiorari* is a case of first instance, or an original action, independent from the principal action,[25] the BIR lawyers may therefore represent the Republic of the Philippines in this case.

Notwithstanding the above conclusion, the present *Petition for Certiorari* should be dismissed.

We quote below the relevant portions of Section 1 of Rule 65 of the Revised Rules of Court as the basis of our conclusion, to wit:

> "**Rule 65**
> **Certiorari, Prohibition and Mandamus**
>
> 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.
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> 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."

Based on the foregoing provision, it may be inferred that the writ of *certiorari* is not issued to correct every error that may have been committed by lower courts and tribunals. It is a remedy to keep lower courts and tribunals within the bounds of their jurisdiction. In our judicial system, the writ is issued to prevent lower courts and tribunals from committing grave abuse of discretion in excess of their jurisdiction. Further, the writ requires that there is no appeal or other plain, speedy, and adequate remedy available to correct the error. Thus, *certiorari* may not be issued if the error can be the subject of an ordinary appeal.[26]

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[25] *Go-Yu vs. Yu,* G.R. No. 230443, April 3, 2019.
[26] *Cruz, et al. vs. People of the Philippines,* G.R. No. 224974, July 3, 2017. *cam*

While it is well-settled that a judgment of acquittal of an accused may be assailed *via* a petition for certiorari under Rule 65,[27] it may be availed of only **upon a clear showing by the petitioner that the lower court, in acquitting the accused, committed not only reversible errors of judgment, but also grave abuse of discretion amounting to lack or excess of jurisdiction, or a denial of due process, thus rendering the assailed judgment void**. In which event, the accused cannot be considered at risk of double jeopardy - the revered constitutional safeguard against exposing the accused to the risk of answering twice for the same offense.[28]

A review of the allegations in the instant *Petition for Certiorari* reveals that petitioner failed to establish that there was grave abuse of discretion amounting to lack or excess of jurisdiction on the part of public respondent, or a denial of due process in this case.

As earlier mentioned, a judgment of acquittal may be assailed by the People in a petition for *certiorari* under Rule 65 of the Revised Rules of Court without placing the accused in double jeopardy. However, in such case, the petitioner is burdened to establish that the public respondent acted without jurisdiction or grave abuse of discretion amounting to excess or lack of jurisdiction.

In *People of the Philippines vs. Sandiganbayan (First Division), et al.*,[29] the Supreme Court defined grave abuse of discretion in this wise:

> "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**." (*Emphases supplied)*

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[27] *Villareal vs. Aliga,* G.R. No. 166995, January 13, 2014.
[28] *People of the Philippines vs. De Grano, et al.,* G.R. No. 167710, June 5, 2009.
[29] G.R. Nos. 168188-89, June 16, 2006.

Here, petitioner assails the acquittal of private respondent, alleging that public respondent gravely abused its discretion, amounting to lack or excess of jurisdiction, to a point so grave as to deprive it of its very power to dispense justice by completely disregarding petitioner's evidence and the existence of the elements of the offense charged against private respondent.

According to petitioner, there was grave abuse of discretion on the part of public respondent when it held that the evidence presented by private respondent sufficiently established that she was completely bereft of reason or discernment and freedom of will when she neglected to file her VAT return for TY 2010.

Petitioner avers that the defense of insanity should fail because the evidence presented do not establish that her insanity constitutes a complete deprivation of intelligence, reason or discernment nor that such insanity existed at the time of, or immediately preceding, the commission of the crime.

A perusal of the assailed Decision of the RTC dated February 3, 2022, however, shows that public respondent considered the evidence presented during trial, and on the basis of the said pieces of evidence, found that petitioner failed to establish the third element, stating that "the willful failure to file VAT return on gross receipts was not fully established by the prosecution as a positive act or state of mind of the private respondent."

Moreover, from the allegations interposed by petitioner, it is apparent that the same mainly delve on the public respondent's alleged misappreciation of evidence.

In *People of the Philippines vs. Court of Tax Appeals - Third Division, et al.,*[30] the Supreme Court held as follows:

> "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**

[30] G.R. Nos. 251270 and 251291-301, September 5, 2022.

> **not include the correction of evaluation of evidence. Certainly, '[n]o 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.'"** *(Emphasis supplied)*

Based on the above Supreme Court ruling, the writ of *certiorari* will issue only to correct errors of jurisdiction, and not errors or mistakes in the findings and conclusions of the trial court. As the averments interposed by petitioner does not seek to correct errors of jurisdiction, but to reverse the alleged mistake in the findings of public respondent, the present petition should be dismissed.

Clearly, no grave abuse of discretion may be attributed to the public respondent in this case simply because of its alleged misapplication of facts and evidence, and erroneous conclusions based on said evidence.

Furthermore, it is noted there was no allegation of any violation of the petitioner's right to due process or mistrial in this case. To be sure, records show that petitioner was given an ample opportunity to present its case. It was able to present and formally offer its evidence,[31] and was even allowed to adopt the testimony of its witnesses as contained in their Judicial Affidavits and the Transcript of Stenographic Notes in CTA Crim. Case Nos. O-627 and O-628, entitled People of the Philippines vs. Teresa E. Sison. [32]

In any event, it is important to stress that the right against double jeopardy will not attach only: (1) when there has been deprivation of due process and where there is a finding of mistrial, or (2) where there has been a grave abuse of discretion under exceptional circumstances.[33]

Since petitioner failed to establish the existence of the above exceptions, the present *Petition for Certiorari* should rightfully be dismissed, for to give due course to the petition

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[31] RTC Docket, pp. 205 to 211.
[32] Orders dated November 9, 2018 and May 11, 2021, RTC Docket, pp. 172 and 713, respectively; RTC Docket, pp. 373 to 697.
[33] *People of the Philippines vs. Alejandro*, G.R. No. 223099, January 11, 2018. *an*

would violate private respondent's right against double jeopardy.

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

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
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's Division.

ROMAN G. DEL ROSARIO
Presiding Justice