REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

PEOPLE OF THE PHILIPPINES, Petitioner,	CTA EB Crim. No. 074 (M-QZN-18-05544-CR-R00-00) (Criminal Case No. M-QZN-18-05544-CR)
	Present:
-versus-	DEL ROSARIO, *PJ*, CASTAÑEDA, JR., UY, FABON-VICTORINO, RINGPIS-LIBAN, MANAHAN, BACORRO-VILLENA, and MODESTO-SAN PEDRO, *JJ*.
HON. EDITHA G. MIÑA-AGUBA, in her capacity as PRESIDING JUDGE of the REGIONAL TRIAL COURT, QUEZON CITY, BRANCH 100, and HERNANDO B. DELIZO, Respondents.	Promulgated: JUL 30 2020 4:10 p.m.

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RESOLUTION

Before the Court is the Petition for Certiorari[1] dated January 13, 2019, filed by the People of the Philippines under Rule 65 of the Rules of Court, challenging the ***criminal*** aspect of the Decision[2] dated July 22, 2019 and the Order[3] dated October 9, 2019, both rendered by Branch 100 of the Regional Trial Court (RTC) of Quezon City in Case No. M-QZN-05544-CR-R00-00. The challenged Decision and Resolution reversed the Decision dated November 5, 2018 rendered by Branch 33, Metropolitan Trial Court (MTC) of Quezon City in Criminal Case No. M-QZN-18-05544-CR.

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1 *Rollo*, pp. 1-18.
2 Ibid. at pp. 24-33.
3 Id. at pp. 34-35.

In the Information dated March 26, 2018 filed before Branch 33, MTC of Quezon City, private respondent Hernando B. Delizo was indicted for violation of Section 266 in relation to Section 5(c) of the National Internal Revenue Code (NIRC), as amended, allegedly committed as follows:

> That on or about the 9th day of December 2015, and for sometime prior thereto and persisting up to the present, in Quezon City, Philippines, the above-named accused, being then the President of AMBULATORY HEALTH CARE INSTITUTE INCORPORATED, located at 2/F U-202 Building A, SM Megamall, Dona Julia Vargas Avenue, Mandaluyong City, did then and there, willfully and unlawfully fail, neglect and still fails, refuses and neglects to appear and produce/submit the books of accounts and other accounting records of the said corporation to the BUREAU OF INTERNAL REVENUE for the taxable year [sic] 2007 to 2010, despite repeated demands and notice theretofore, in violation of the aforesaid law.[4]

On July 6, 2018, private respondent pleaded not guilty to the offense charged.[5]

On November 5, 2018, the MTC rendered a Decision,[6] convicting private respondent in the following fashion:

> **WHEREFORE**, premises considered, (private respondent) HERNANDO B. DELIZO is hereby found **GUILTY** beyond reasonable doubt of violating Section 266 of the National Internal Revenue Code, as amended, and is hereby sentenced to serve a straight penalty of One (1) Year imprisonment and to PAY the maximum Fine of Ten Thousand Pesos (P10,000.00) with subsidiary penalty of imprisonment in case of insolvency.
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> **SO ORDERED.**

In explaining the verdict, the MTC stated that all the elements of the crime of violation of Section 266 in relation to Section 5(c) of the NIRC, as amended, namely, a) a *subpoena duces tecum* (SDT) was issued against the taxpayer in relation to the BIR tax audit or examination; b) the SDT was duly and validly served upon the taxpayer; and

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4 Id. at p. 76.
5 Id. at p. 36-37.
6 Id. at pp. 76-86.

c) failure of the taxpayer to comply with the request for submission of documents indicated in the SDT, are present justifying the conviction of private respondent.

The MTC ruled that a valid Letter of Authority (LOA) dated September 15, 2015 was issued authorizing a group of Revenue Officers (ROs) to conduct tax audit against Ambulatory Health Care Institute Incorporated (AHCII). The said LOA, together with a First Notice for presentation of record was personally served to AHCII's Executive Assistant (EA) Melody V. Adviento, which AHCII ignored. A Second Notice dated October 5, 2015 was thereafter issued followed by a Final Notice dated November 3, 2015, both directing private respondent, as President of AHCII, to adduce pertinent documents for taxable years (TYs) 2007 to 2010. For failure to heed the said notices, the SDT dated December 8, 2015 was issued requiring private respondent, to appear before the BIR on December 22, 2015 and present the requested documents for TYs 2007 to 2010.

Since EA Adviento refused to receive the personally served SDT dated December 8, 2015, the ROs resorted to substituted service by giving a copy of the said SDT to Barangay Police Force Ian Lou F. Gille, and by leaving a copy thereof with EA Adviento in the presence of disinterested individuals, namely, Emerson Santiago, and Roderick Aldan in AHCII's business premises.

During the scheduled conference on December 22, 2015, AHCII, through EA Adviento, failed to produce the required documents listed in the subject SDT.

Finding that all the elements of the crime charged were present, the MTC convicted private respondent and sentenced him to suffer imprisonment of one year and to pay a fine of ₱10,000.00, with subsidiary imprisonment in case of insolvency.

On November 26, 2018, private respondent filed a Motion for Reconsideration which was denied in the Order dated December 17, 2018.[7]

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[7] Id. at pp. 93-95.

On January 17, 2019,[8] private respondent elevated his case before public respondent RTC which was docketed as M-QZN-18-05544-CR-R00-00.

On July 22, 2019, the RTC reversed the conviction of private respondent and acquitted him as follows:

> ***WHEREFORE,*** premises considered (private respondent)'s *Appeal* is hereby GRANTED. Accordingly, the appealed *Decision* dated 05 November 2018 of Hon. Joel Socrates S. Lopena, Presiding Judge, Metropolitan Trial Court, Manila, Branch 33, Quezon City is **REVERSED** and **SET ASIDE**. (Private respondent) is hereby **ACQUITTED** of the crime of which he is charged, for failure of the (petitioner) to prove his guilt beyond reasonable doubt.
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> The cash bond posted by (private respondent) for his provisional liberty covered by Official Receipt No. 5450582 dated 07 June 2018 in the amount of Php 12,000 is hereby released in his favor or his duly authorized representative.
>
> **SO ORDERED**.

The RTC ratiocinated that under Section 235 of the NIRC, as amended, taxpayers are mandated to preserve its books of account and other accounting record for a period commencing from the last entry in each book until the last day prescribed under Section 203 of the same Code, within which the BIR may assess internal revenue taxes. Further, Section 203 of the NIRC, as amended provides that taxes may be assessed within three (3) years from actual filing of a tax return, or the last day prescribed by the law for filing a tax return whichever is later, save only for the instances spelled out in Section 222 of the same Code, namely, fraud, falsity, or non-filing of tax returns.

The BIR issued the subject SDT in 2015 to compel AHCII to produce its books of account and other accounting record for tax investigation covering TYs 2007 to 2010. On the other hand, AHCII's duty to preserve its books of account and other accounting record for subject TYs 2007 to 2010 was only until 2010 to 2013, respectively. By the time

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[8] Id. at p. 11.

various notices, as well as the subject SDT were issued and served in 2015, requiring production of documents pertaining to TYs 2007 to 2010, AHCII was no longer under legal obligation to preserve them. For this reason, private respondent, as AHCII's President, could not be validly faulted, much more held criminally liable for alleged violation of Section 266, in relation to Section 5(c) of the NIRC, as amended.

There is also no arguing that Section 222 of the NIRC, as amended, recognizes fraud as among the circumstances warranting the application of the extraordinary ten (10)-year prescriptive period to assess, and parenthetically the same period that the taxpayer is required to keep its record and books of account. In this case however, the prosecution failed to allege, much more prove by sufficient evidence the existence of fraud warranting the application of the extraordinary ten (10) year prescriptive period.

Still unconvinced, petitioner moved for reconsideration but failed to obtain a favorable ruling from the RTC,[9] hence, the present recourse.

Petitioner concedes that judgment of acquittal in a criminal case may not be a proper subject of appeal, it being offensive of private respondent's right against double jeopardy. It nevertheless believes that respondent's acquittal may still be assailed via a Petition for Review on Certiorari under Rule 65 of the Rules of Court.[10]

Petitioner claims that a writ of certiorari under Rule 65 of the Rules of Court may be availed of under the following conditions: *first,* there is neither appeal, nor any plain, speedy, and ordinary remedy in the ordinary course of law; and *second,* when the tribunal had acted without, or in excess of its jurisdiction.[11]

To justify the action taken, petitioner posits that private respondent was acquitted in the Decision dated July 22, 2019 rendered by the RTC. The said Decision was

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9 Id. at pp. 34-35.
10 Petitioner cites *People vs. De Grano,* G.R. No. 167710, June 5, 2009.
11 Id.

effectively sustained when the RTC denied its Motion for Reconsideration in the equally challenged Order of October 9, 2019. Since a judgment of acquittal may not be appealed, its only available remedy is the present action before the Court *En Banc* allowed under Rule 65 of the Rules of Court.

Petitioner further argues that Section 235 of the NIRC, as amended, provides that the period within which the taxpayer must keep or retain its books of account and other accounting record is similar to the BIR's prescriptive period to assess taxes under Section 203 of the same Code. Moreover, Section 203 of the NIRC, as amended, provides that taxes may be assessed within three (3) years from the actual date of filing a tax return or the last day prescribed by law for filing a tax return whichever is later, *except* for instances falling under Section 222 of the same Code, namely, when there is falsity, fraud in the filing of the tax return or non-filing thereof. Therefore, when there is falsity, fraud, or non-filing of a tax return, the 10-year extraordinary prescriptive period to assess taxes applies which is the same period that a taxpayer is required to keep its books of account and other accounting record under Section 235 of the NIRC, as amended.

With a *prima facie* evidence of fraud, an LOA was issued against AHCII pursuant to the Run After Tax Evaders (RATE) program of the BIR. Thus, AHCII was mandated under Section 235 in relation to Section 222 of the NIRC, as amended, to keep its books of account and other accounting record for TYs 2007 to 2010 for a period of ten (10) years, or until 2017 to 2020, respectively. Since AHCII, through private respondent, failed to comply with the directive stated in the SDT of December 8, 2015, specifically to bring the documents relative to TYs 2007 to 2010, private respondent must be held criminally liable for blatant disregard of the said directive in violation of the prevailing law and jurisprudence. Thus, the RTC committed grave abuse of discretion amounting to lack of jurisdiction in exonerating private respondent of the offense charged punishable under Section 266 in relation to Section 5(c) of the NIRC, as amended.

In his *Comment* dated March 9, 2020, private respondent admits that for a Petition for Certiorari under Rule 65 of the Rules of Court to prosper the following elements must exist: to wit: a) deprivation of due process and existence of a mistrial; or b) grave abuse of discretion under exceptional instances.[12] But the clear absence of any of the foregoing circumstances, as in the instant case, is offensive of his right against double jeopardy enshrined in Section 21, Article III of the Constitution, as implemented by Section 7, Rule 117 of the Rules of Court.

As admitted by the BIR, the subject SDT was issued by virtue of its RATE Program implemented by Revenue Memorandum Order (RMO) Nos. 27-2010 and 45-2010. However, the BIR itself failed to observe the said issuances, for: 1) it failed to explain or reconcile the discrepancy between the periods covered by the LOA which was 2007 to 2010 while the *first* notice for presentation of record was for the periods 2009 to 2013, which AHCII cited and questioned in its Protest Notice; 2) with AHCII's compliance with the *first* notice, the issuance of the *second* notice for production of records was highly irregular; and 3) without any justification or any action on its previous assessments for TYs 2007 to 2010, the BIR, opened another tax investigation, all without observance of RMO Nos. 27-2010 and 45-2010 rendering the subject SDT void and without legal consequence.

Contrary to petitioner's claim, AHCII complied with the BIR's directive to appear on the December 22, 2015 meeting with the attendance of EA Adviento indicating good faith on its part to cooperate in the tax investigation and adhere to the subject SDT. AHCII's Compliance Notice dated December 21, 2015 also demonstrates its diligent efforts to comply with the subject SDT by collating the documents in its possession and appended them to such notice. Moreover, some of the documents[13] required by the BIR in the SDT were not applicable to AHCII. More importantly, AHCII requested the BIR for additional time to fully comply with the subject SDT. All the foregoing reveal the absence

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[12] Private respondent cites *Villareal vs. Aliga,* G.R. No. 166995, January 13, 2014.

[13] List of documents allegedly not applicable to AHCII are listed in pages 15 to 16 of private respondent's Comment. See *rollo,* pp. 141-142.

of furtive intent on the part of AHCII to disregard the subject SDT.

Further, Revenue Regulations (RR) Nos. 17-2013 and 5-2014, stretching the requirement of the taxpayer's preservation of books of account and other accounting record for a period of ten (10) years may not be retrospectively applied to documents, and other record of AHCII pertaining to TYs 2007 to 2010 in consonance with the rule against retroactive application of revenue issuances which are prejudicial to the taxpayer as embodied in Section 246 of the NIRC, as amended.

Echoing the findings of the RTC in the challenged Decision, private respondent finally states that without allegation and proof of fraud, the three-year period prescribed in Section 203, and not the ten-year period in Section 222 of the NIRC, as amended, should apply in AHCII's obligation to preserve its books of account and other accounting record under Section 235 of the same Code.

THE RULING OF THE COURT

The Petition has no leg to stand on.

On the jurisdiction of the Court *En Banc* on a special civil action for certiorari, the landmark case of *City of Manila, et al. vs. Hon. Grecia-Cuerdo, (Cuerdo* case)[14] teaches us that the CTA is conferred under Section 1, Article VIII of the Constitution the authority to issue writ of certiorari, thus:

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> xxx, 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 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

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[14] G.R. No. 175723, February 4, 2014.

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.

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.

xxx xxx xxx[15]

The Final Arbiter further ruled[16] that the Court that has jurisdiction to entertain an aggrieved party's appeal shall as well possess the legal competence to issue extraordinary writ of certiorari, to wit:

xxx xxx xxx

Consistent with the above pronouncement, this Court has held as early as the case of J.M. Tuason & Co., Inc. v. Jaramillo, et al. that "if a case may be appealed to a particular court or judicial tribunal or body, then said court or judicial tribunal or body has jurisdiction to issue the extraordinary writ of certiorari, in aid of its appellate jurisdiction." This principle was affirmed in De Jesus v. Court of Appeals, where the Court stated that "a court may issue a writ of certiorari in aid of its appellate jurisdiction if said court has jurisdiction to review, by appeal or writ of error, the final orders or decisions of the lower court." The rulings in J.M. Tuason and De Jesus were reiterated in the more recent cases of Galang, Jr. v. Geronimo and Bulilis v. Nuez.

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15 Underscoring supplied.
16 See Note 14.

> Furthermore, Section 6, Rule 135 of the present Rules of Court provides that when by law, jurisdiction is conferred on a court or judicial officer, all auxiliary writs, processes and other means necessary to carry it into effect may be employed by such court or officer.
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Pertinently, Section 7(b)(2) of Republic Act (RA) No. 1125, as amended, as implemented by Section 2(h), Rule 4 of the Revised Rules of the Court of Tax Appeals (RRCTA) grants the Court *En Banc* the legal competence to adjudicate matters involving the decisions, resolutions, orders of the RTC on tax offenses in the exercise of its *appellate* jurisdiction. These provisions respectively read:

> Sec. 7. Jurisdiction. - The CTA shall exercise:
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> 2. Exclusive appellate jurisdiction in criminal offenses:
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> b. Over petitions for review of the judgments, resolutions or orders of the Regional Trial Courts in the exercise of their appellate jurisdiction over tax cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts in their respective jurisdiction.
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> xxx xxx xxx
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> **RULE 4**
> **JURISDICTION OF THE COURT**
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> **SEC. 2.** *Cases within the jurisdiction of the Court en banc.* – The Court en banc shall exercise exclusive appellate jurisdiction to review by appeal the following:
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> xxx xxx xxx
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> (h) Decisions, resolutions or orders of the Regional trial Courts in the exercise of their appellate jurisdiction over criminal offenses mentioned in subparagraph (f).

The record shows that the RTC in the exercise of its appellate jurisdiction reversed and set aside the MTC's Decision dated November 5, 2018 in its Decision dated July

22, 2019 and Order dated October 9, 2019, thus, the Court *En Banc* is the proper forum for purposes of assailing them through the special civil action for certiorari.

We now proceed on the merit of the case.

Basic is the legal principle that a judgment of acquittal is final and unappealable.[17] This tenet is given flesh in the constitutional prohibition on double jeopardy enshrined in Section 21, Article III of the Constitution, which states:

> **ARTICLE III**
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> **Bill of Rights**
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> xxx xxx xxx
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> **Section 21.** No person shall be twice put in jeopardy of punishment for the same offense. If an act is punished by a law and an ordinance, conviction or acquittal under either shall constitute a bar to another prosecution for the same act.

In *People vs. Dela Torre,*[18] the Supreme Court elucidated the *raison d' etre* for the protection afforded by our Fundamental Law against double jeopardy in this wise:

> **Double jeopardy provides** three related **protections**: (1) **against a second prosecution for the same offense after acquittal**, (2) against a second prosecution for the same offense after conviction, and (3) against multiple punishments for the same offense.
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> xxx xxx xxx
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> The ban on double jeopardy is deeply rooted in jurisprudence. The doctrine has several avowed purposes. Primarily, it prevents the State from using its criminal processes as an instrument of harassment to wear out the accused by a multitude of cases with accumulated trials. **It also serves the additional purpose of precluding the State, following an acquittal, from successively retrying the defendant in the hope of securing a conviction**. And finally, it prevents the State, following

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17 See *People vs. Uy,* G.R. No. 158157, September 30, 2005.
18 G.R. Nos. 137953-58, April 11, 2002.

> conviction, from retrying the defendant again in the hope of securing a greater penalty. (boldfacing supplied)

Indeed, the proscription against double jeopardy presupposes that an accused has been previously charged with an offense, and the case against him is terminated either by his acquittal or conviction, or the case was dismissed in any other manner without his consent. As a general rule, the following requisites must be present for double jeopardy to attach: (1) a valid indictment, (2) before a court of competent jurisdiction, (3) the arraignment of the accused, (4) a valid plea entered by him, and (5) the acquittal or conviction of the accused, or the dismissal or termination of the case against him without his express consent.[19]

In the present case, the validity of the Information for violation of Section 266[20] in relation to Section 5(c) of the NIRC, as amended, specifically for failure to produce the necessary books of accounts and other accounting record notwithstanding demands from the BIR, filed against private respondent, as the president of AHCII was never questioned nor raised as an issue by any of the parties, just as the jurisdiction of the MTC over the case,[21] when arraigned, private respondent pleaded not guilty[22] to the offense charged. After trial, a judgment of conviction against him

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19 See *Saldariega vs. Hon. Panganiban,* G.R. Nos 211933 & 211960, April 15, 2015.

20 **Sec. 266. Failure to Obey Summons.** - Any person who, being duly summoned to appear to testify, or to appear and produce books of accounts, records, memoranda or other papers, or to furnish information as required under the pertinent provisions of this Code, neglects to appear or to produce such books of accounts, records, memoranda or other papers, or to furnish such information, shall, upon conviction, be **punished by a fine of not less than Five thousand pesos (P5,000) but not more than ten thousand pesos (P10,000) and suffer imprisonment of not less than one (1) year but not more than two (2) years.** (emphasis supplied)

21 **Section 32.** *Jurisdiction of Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts in criminal cases.* – Except in cases falling within the exclusive original jurisdiction of Regional Trial Courts and of the Sandiganbayan, the Metropolitan Trial Courts, Municipal Trial Courts, and Municipal Circuit Trial Courts shall exercise:

xxx xxx xxx

(2) **Exclusive original jurisdiction over all offenses punishable with imprisonment not exceeding six (6) years** irrespective of the amount of fine, and regardless of other imposable accessory or other penalties, including the civil liability arising from such offenses or predicated thereon, irrespective of kind, nature, value, or amount thereof: xxx. (emphasis supplied)

22 See Note 5.

was rendered on November 5, 2018.[23] On Appeal, the RTC[24] reversed the verdict of conviction and accordingly acquitted private respondent in its Decision[25] dated July 22, 2019. Such judgment of acquittal is final, unappealable, and immediately executory upon its promulgation.[26]

Unrelenting, petitioner challenges the RTC's judgment of acquittal via the present special civil action for certiorari under Rule 65 of the Rules of Court, claiming that the RTC committed grave abuse of discretion when it acquitted private respondent when it ruled that AHCII was obliged to preserve its books of account and other corporate records only for three (3) years after the last day prescribed for the filing of the return. In support of its hypothesis, petitioner cited the facts that led to the filing of the case against private respondent and evidence it presented during the trial before the MTC as well as the provisions of the law upon which it anchored its stance.

Evidently, petitioner is questioning the RTC's appreciation and evaluation of evidence presented by the parties during the trial before the MTC and the soundness of its finding on the basis of which a conclusion to exonerate private respondent was reached. In other words, petitioner wants this Court to review and weigh and evaluate evidence adduced during the trial in the court below. In fine, petitioner is invoking errors of judgment on the part of the RTC which is clearly beyond the scope of the extraordinary remedy of certiorari.

Certiorari is a remedy for correction of errors of jurisdiction, not errors of judgment.[27] It will issue only to correct errors of jurisdiction and not to correct errors of

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23 See Note 6.

24 **Section 22.** *Appellate jurisdiction.* – **Regional Trial Courts shall exercise appellate jurisdiction over all cases decided by Metropolitan Trial Courts, Municipal Trial Courts, and Municipal Circuit Trial Courts** in their respective territorial jurisdictions. Such cases shall be decided on the basis of the entire record of the proceedings had in the court of origin and such memoranda and/or briefs as may be submitted by the parties or required by the Regional Trial Courts. xxx (emphasis supplied)

25 See Note 9.

26 See *Villareal vs. Aliga,* G.R. No. 166995, January 13, 2014.

27 *New Frontier Sugar Corporation, vs. Regional Trial Court, Branch 39, Iloilo City,* G.R. No. 165001, January 31, 2007.

procedure or mistakes in the court's findings and conclusion.[28]

It is a fundamental aphorism in law that a review of facts and evidence is not the province of the extraordinary remedy of certiorari, which is extra ordinem - beyond the ambit of appeal. In certiorari proceedings, judicial review does not go as far as to examine and assess the evidence of the parties and to weigh the probative value thereof. It does not include an inquiry as to the correctness of the evaluation of evidence. Any error committed in the evaluation of evidence is merely an error of judgment that cannot be remedied by certiorari. [29]

Thus, in *People vs. Court Appeals,*[30] the Supreme Court categorically declared that extraordinary writ of certiorari will not be issued to cure errors by the trial court in its appreciation of the evidence of the parties, and its conclusions anchored on the said findings and its conclusions of law.

The same conclusion was reached in *Madrigal Transport, Inc. vs. Lapanday Holdings Corporation,*[31] where it was held that the issuance of a writ of certiorari cannot be exercised for the purpose of reviewing the intrinsic correctness of a judgment of the lower court — on the basis either of the law or the facts of the case, or of the wisdom or legal soundness of the decision.

Even assuming that the RTC had indeed improperly assessed the evidence, as well as the pertinent laws on the matter, what is certain is that the RTC's verdict of acquittal was a product of the pieces of evidence it weighed and considered. *A fortiori*, any gaffe it may have committed in the evaluation thereof constitutes an error of judgment that may not be remedied by a Certiorari Petition under Rule 65 of the Rules of Court. Note that even if the findings of the

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28 *Lee, et al. vs. Court of Appeals*, G.R. No. 137914, December 4, 2002; and *Microsoft Corporation vs. Best Deal Computer Center Corporation*, G.R. No. 148029, September 24, 2002.

29 *People vs. Hon. Sandiganbayan (Fifth Division),* G.R. No. 173396, September 22, 2010.

30 G.R. No. 144332, June 10, 2004.

31 G.R. No. 156067, August 11, 2004.

court are incorrect, as long as it has jurisdiction over the case, such correction is normally beyond the province of *certiorari*.[32]

Interestingly, the assailed RTC Decision of July 22, 2019 does not even suggest grave abuse of discretion on the part of the RTC. Grave abuse of discretion means capricious, or whimsical exercise of judgment equivalent to lack of jurisdiction.[33] The abuse of discretion must be too patent and gross as to amount to an evasion of a positive duty or a virtual non-performance of a duty enjoined by law,[34] which is certainly wanting in the present case.

Finally, the writ of certiorari - being a remedy narrow in scope and inflexible in character, whose purpose is to keep an inferior court within the bounds of its jurisdiction, or to prevent an inferior court from committing such grave abuse of discretion amounting to excess of jurisdiction, or to relieve parties from arbitrary acts of courts (acts that courts have no power or authority in law to perform) - is not a general utility tool in the legal workshop, and cannot be issued to correct every error committed by a lower court.[35]

WHEREFORE, the Petition for Certiorari dated January 13, 2019, filed by the People of the Philippines under Rule 65 of the Rules of Court is **DENIED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

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32 *Ala-Martin vs. Sultan*, G.R. No. 117512, October 2, 2001; and *Lalican vs. Hon. Vergara*, G.R. No. 108619, July 31, 1997.

33 *Presidential Commission on Good Government vs. Silangan Investors and Managers, Inc., et al.*, G.R. Nos. 167055-56, March 25, 2010.

34 *Julie Franchise Corporation vs. Hon. Ruiz*, G.R. No. 180988, August 28, 2009.

35 *Spouses Delos Santos vs. Metropolitan Bank and Trust Company*, G.R. No. 153852, October 14, 2012.

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice