REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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PEOPLE OF THE PHILIPPINES,
Plaintiff,

C.T.A. CRIM. CASE No. O-029
For: *Violation of Sections 98 and 103 in relation to Sections 254 and 255 of the NIRC of 1997*

Members:
Acosta, P.J.
Bautista, and
Casanova, JJ.

-versus-

GLORIA B. MENDOZA, and other John Does, (with last known Address at No. 63 Baler Street, San Francisco del Monte, Quezon City),
Accused.

Promulgated:
MAY 19 2008, 1:05 p.m.

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R E S O L U T I O N

For Resolution is the "Motion for Partial Reconsideration" of the Resolution dated February 8, 2008, filed by the plaintiff on February 28, 2008. In the Motion, the plaintiff, citing Rule 9, Section 11 of the Revised Rules of the Court of Tax Appeals, contends that the Court erred in failing to rule on the civil aspect of the case. The plaintiff claims that it was able to prove the exact civil liability of the accused, since it was able to present before the Court the Computation Sheet, duly attested to by the responsible Revenue Officers (Exhibits "N", "N-1", and "N-2").

On April 4, 2008, the accused filed by registered mail her Comment to the Motion. According to the accused, although the Court may not have expressly declared in the assailed Resolution the statement: "the fact from which the civil liability may arise did not exist," nonetheless, the same can be ascertained from the wordings of the Resolution itself.

The Court agrees with the accused.

It is an elementary rule of criminal jurisprudence that a judgment of acquittal does not operate to extinguish the civil liability, unless there is clear showing that the act from which civil liability might arise did not exist.[1]

In the Resolution dated February 8, 2008, the Court elucidated that:

> "As the Court sees it, **the Register of Deeds would not have effected the registration of the real properties if the donor's tax returns have not been filed and the corresponding taxes due thereon have not been paid.** In addition, the fact that the Deeds of Donation were annotated at the back of the Certificates of Titles only shows that **the Register of Deeds made sure that all the requirements were complete before he effected the transfer of the properties.** To the mind of this Court, **the failure of the plaintiff to show any irregularity in the TCTs only supports the presumption that the Register of Deeds performed his duties regularly.** If indeed the transfer was done without payment of the proper donor's tax, why did the plaintiff fail to include the Register of Deeds as conspirator. The alleged illegal transaction could not happen without his participation or cooperation. The plaintiff even failed to present him as witness. He is the best person who could clarify the matters for in his possession are all the relevant documents. In fine, **the**

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[1]Padilla v. Court of Appeals, G.R. No. L-39999, 129 SCRA 558, May 31, 1984.

presumption in favor of the Register of Deeds must prevail in the absence of proof to the contrary."

Clearly, it can be gleaned from the foregoing that the act from which the civil liability might arise did not exist, as there is no evidence to show that the accused failed to pay the corresponding donor's taxes. It bears stressing that the accused in this case is charged with violation of Sections 98 and 103, in relation to Sections 254 and 255 of the National Internal Revenue Code ("NIRC"). As such, the accused cannot be made civilly liable for the alleged unpaid donor's taxes, unless there is evidence showing that the accused indeed failed to pay the same.

Here, the acquittal of the accused extinguished both her criminal and civil liability. For this reason, no civil liability arising from the alleged crime may be awarded.

WHEREFORE, the "Motion for Partial Reconsideration" of the plaintiff is hereby **DENIED** for lack of merit.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice