REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

PEOPLE OF THE PHILIPPINES,
Petitioner,

CTA SCA CASE NO. 0014

- versus -

Members:
RINGPIS-LIBAN, *Chairperson*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

HON. ANA TERESA T. CORNEJO-TOMACRUZ, IN HER CAPACITY AS PRESIDING JUDGE OF THE REGIONAL TRIAL COURT OF PASIG CITY, BRANCH 157, RAPPLER HOLDINGS CORPORATION, and MARIA A. RESSA,
Respondents.

Promulgated:
JUL 16 2024
2:35 p.m.

x---x

DECISION

RINGPIS-LIBAN, J.:

The Case

Before the Court is the instant Petition for *Certiorari*[1] filed on December 29, 2023 against Public Respondent Hon. Ana Teresa T. Cornejo-Tomacruz, in her capacity as Presiding Judge of the Regional Trial Court of Pasig City, Branch 157 ("RTC-Branch 157") and Private Respondents Rappler Holdings Corporation ("RHC") and Maria A. Ressa, praying that judgment be rendered as follows:

a) Give due course to the Petition;

[1] Docket, pp. 8-57.

b) After due deliberations, render judgment granting the Petition and declaring null and void, and vacating the Regional Trial Court Decision dated September 12, 2023 and Order dated October 16, 2023 both rendered by Public Respondent Judge in Criminal Case No. R-PSG-18-02983-CR;

c) Declare both Private Respondents RHC and Maria A. Ressa guilty beyond reasonable doubt for violation of Section 255 of the National Internal Revenue Code ("NIRC") of 1997, as amended;

d) Order Private Respondents to pay the deficiency Value-Added Tax ("VAT") for the second quarter of 2015 in the amount of two hundred ninety-four thousand two hundred fifty-eight pesos and fifty-eight centavos (Php294,258.58) plus surcharge and interests.

The Parties

Petitioner People of the Philippines represents the State in instituting the instant petition through the Office of the Solicitor General.[2]

Public Respondent Hon. Ana Teresa T. Cornejo-Tomacruz is the Presiding Judge of RTC-Branch 157, Pasig City, who issued the assailed Decision dated September 12, 2023 and Order dated October 16, 2023 in Criminal Case No. R-PSG-18-02983-CR with grave abuse of discretion. She is being impleaded as a nominal party and in her official capacity.[3]

Private Respondent RHC is a domestic corporation with registered address at 3/F North Wing Estancia Offices, Capitol Commons, Ortigas Center, Pasig City with Taxpayer Identification Number (TIN) 008-923-940-000. While Private Respondent Maria A. Ressa is the President and Chief Executive Officer (CEO) of Private Respondent RHC.[4] Both are accused in Criminal Case No. R-PSG-18-02983-CR entitled "People of the Philippines vs. Rappler Holdings Corporation/Maria A. Ressa", for violation of Section 255 of the NIRC of 1997, as amended, or for failure to supply and correct and accurate information in the quarterly VAT return of RHC for the second quarter of tax year 2015.

---

[2] *Id.*, Petition for *Certiorari*, The Parties, par. 11, p. 10.
[3] *Id.*, Petition for *Certiorari*, The Parties, par. 12, p. 11.
[4] *Id.*, Petition for *Certiorari*, The Parties, pars. 13 & 14, p. 12.

The Facts

Private Respondents RHC and Maria A. Ressa were charged for violation of Section 255 of the NIRC of 1997, as amended, before Pasig City RTC- Branch 157 on the basis of the Information[5] dated October 02, 2018, quoted as follows:

> **"INFORMATION**
>
> That on or about July 2015, and subsequent thereto, in Pasig City, and within the jurisdiction of this Honorable Court, the above-named accused, Maria A Ressa, being the President of Rappler Holdings Corporation (RHC), a domestic corporation holding business at Level 3, Northwing. Estancia Offices, Capitol Commons, Pasig City, and registered with the Bureau of Internal Revenue (BIR) Revenue District Office (RDO) No. 43-Pasig City, under Tax Identification No. (TIN) 008-923-940-000, did then and there, willfully and unlawfully fail to supply correct and accurate information in the quarterly value-added tax return of RHC for the second (2nd) quarter of tax year 2015, by then and there, failing to report therein the total quarterly sales receipts coming from the issue and sale by RHC of Philippine Depositary Receipts (PDRs), as a dealer in securities, to NBM Rappler, L.P. in the total amount of Two Million Four Hundred Fifty-Two Thousand One Hundred Fifty-Four Pesos and Eighty-Seven Centavos (Php2,452,154.87), thereby resulting in deficiency value-added tax, in the amount of Two Hundred Ninety-Four Thousand Two Hundred Fifty-Eight Pesos and Fifty-Eight Centavos (Php294,258.58), exclusive of surcharge and interest, to the damage and prejudice of the government.
>
> **CONTRARY TO LAW**."

On November 28, 2018, Pasig City RTC-Branch 157 found probable cause and issued a warrant of arrest against Private Respondent Maria A. Ressa.[6] She then posted a cash bond for her provisional liberty in the amount of Php60,000.00 on December 03, 2018.[7]

---

5 *Id.*, Annex "P" attached to the Petition for *Certiorari*, pp. 287-289.
6 *Id.*, Petition for *Certiorari*, The Relevant Facts and Judicial Antecedents, par. 28, p. 16.
7 *Id.*, Petition for *Certiorari*, The Relevant Facts and Judicial Antecedents, par. 29, p. 16.

On July 22, 2020, Private Respondent Maria A. Ressa was arraigned and pleaded "not guilty" to the offense charged. Ms. Glenda Gloria also appeared in court as the duly authorized representative of Private Respondent RHC and pleaded "not guilty" to the charge on behalf of the company.[8]

After a pre-trial conference was conducted and concluded on October 20, 2020, trial on the merits ensued.[9]

During trial, the prosecution presented two witnesses namely Revenue Officer Ed Al Renzi P. Salles and Group Supervisor Editha V. Quilantang.[10] Petitioner likewise submitted documentary evidence, which were admitted by Pasig City RTC-Branch 157 in the Order[11] dated March 21, 2022.

Thereafter, Private Respondents presented their witnesses for the defense – Atty. Helen Go Tiu, Marie Fel D. Dalafu and herself Private Respondent Maria A. Ressa.[12]

With no other witness to present, the defense filed a Formal Offer of Documentary Evidence which the court resolved in the Order dated June 08, 2023. The case was thereafter submitted for decision.[13]

On September 12, 2023, Pasig City RTC-Branch 157 promulgated the assailed Decision[14], the dispositive portion of which reads:

> "**WHEREFORE**, in view of the foregoing, the accused Rappler Holdings Corporation and Maria A. Ressa are hereby **ACQUITTED** in Criminal Case No. R-PSG-18-02983-CR for violation of Section 255 of the 1997 National Internal Revenue Code, as amended, on the ground that they did not commit the offense charged in the Information. Meanwhile, the civil aspect of the case is **DISMISSED**.
>
> **SO ORDERED.**"

---

8 *Id.*, Petition for *Certiorari*, The Relevant Facts and Judicial Antecedents, par. 31, p. 17.
9 *Id.*, Annex "A" attached to the Petition for *Certiorari*, Decision, pp. 68-69.
10 *Id.*, Petition for *Certiorari*, The Relevant Facts and Judicial Antecedents, par. 32, p. 17.
11 *Id.*, Annex "T" attached to the Petition for *Certiorari*, p. 317.
12 *Id.*, Petition for *Certiorari*, The Relevant Facts and Judicial Antecedents, par. 33, p. 19.
13 *Id.*, Annex "A" attached to the Petition for *Certiorari*, Decision, p. 80.
14 *Id.*, Annex "A" attached to the Petition for *Certiorari*, pp. 68-85.

On September 27, 2023, Petitioner filed a Motion for Reconsideration[15], which was denied in the assailed Order[16] dated October 16, 2023, to wit:

> "Acting on the Motion for Reconsideration, with the Comment/Opposition filed by the accused on October 11, 2023, the same is DENIED outright for being in violation of the right of the accused against double jeopardy.
>
> xxx xxx xxx
>
> SO ORDERED."

On December 29, 2023, Petitioner filed the present Petition for *Certiorari*[17].

On February 27, 2024, this Court issued a Minute Resolution[18] ordering Respondents to comment on the petition within ten (10) days from notice.

On March 11, 2024, Private Respondents filed their Comment/Opposition to Petition for *Certiorari*[19].

On May 28, 2022, the Court issued a Minute Resolution submitting the instant case for decision.

<u>The Issues</u>

Petitioner raises the following grounds for the allowance of the instant petition:

1) The Respondent Judge gravely abused her discretion when she deliberately ignored the overwhelming evidence establishing Private Respondents' guilt beyond reasonable doubt for violation of Section 255 of the NIRC of 1997, as amended;

---

[15] *Id.*, Petition for *Certiorari*, The Relevant Facts and Judicial Antecedents, par. 35 and Annex "C" attached to the Petition for *Certiorari*, pp. 20 and 88-103.
[16] *Id.*, Annex "B" attached to the Petition for *Certiorari*, p. 86.
[17] *Id.*, pp. 8-59.
[18] *Id.*, p. 595.
[19] *Id.*, pp. 597-681.

2) The Respondent Judge gravely abused her discretion when she grossly misinterpreted the law and ruled that no civil liability may be adjudged against Private Respondents.[20]

The Arguments of Parties

Petitioner's Arguments

First, Petitioner posits that the instant petition which assails the trial court's judgment of acquittal must be given due course as it establishes an exception to the principle of double jeopardy, that is, grave abuse of discretion in the issuance of the assailed Decision and Order in a manner that constitutes an error of jurisdiction. According to Petitioner, the assailed judgment of acquittal was rendered in grave and blatant disregard of the law and what is evident in the case record.

Petitioner also maintains that Public Respondent Hon. Ana Teresa T. Cornejo-Tomacruz gravely abused her discretion when she deliberately ignored the prosecution's overwhelming evidence establishing Private Respondents' willful failure to declare correct and accurate tax return and pay such tax. This is because all the elements for such crime were clearly and convincingly established beyond reasonable doubt. *First*, Private Respondent RHC is a person required under the Tax Code to pay any tax, make a return, keep any record, or supply correct and accurate information at times required by law and regulations. In fact, Private Respondent RHC acted as a merchant of securities when on multiple occasions it bought shares of Rappler, Inc. and immediately resold the derivative asset of Rappler, Inc. to different buyers as Philippine Depositary Receipt ("PDR") Instruments, as reflected in its 2014 and 2015 Audited Financial Statements (AFS), Securities and Exchange Commission (SEC) Forms, and General Information Sheet (GIS) for the period of July 17, 2015. *Second*, the issuance by Private Respondent RHC as a dealer in securities of the PDR Instruments to NBM Rappler L.P. on May 29, 2015 is a transaction subject to VAT under Sections 105 and 108 of the NIRC of 1997, as amended. The PDR transactions were done in the ordinary course of business and even if deemed isolated, were incidental transactions in Private Respondent RHC's regular line of business as a holding company for its wholly owned subsidiary. *Third*, Private Respondent RHC's failure to supply the correct and accurate information in its tax return and to pay such tax was willful. Circumstances show from the evidence on records that there was premeditated, malicious and fraudulent scheme to conceal Private Respondent RHC's tax liabilities.

[20] *Id.*, Petition for *Certiorari*, Grounds for the Allowance of the Instant Petition, p. 20.

Lastly, Petitioner avers that Public Respondent Hon. Ana Teresa T. Cornejo-Tomacruz committed grave abuse of discretion when she grossly misapplied/misinterpreted the law and injudiciously ruled that no civil liability may be adjudged against Private Respondents. Even assuming that the prosecution was not able to prove the guilt of Private Respondents beyond reasonable doubt, the duty to pay taxes is an obligation created by law and is not a civil liability arising from a crime which could be wiped out by an acquittal.

Private Respondents' Counter-Arguments

Private Respondents contend that Private Respondent RHC is not, and has never acted, nor represented itself to the public as a dealer in securities. On the contrary, since its incorporation, the company has always held itself to the public as a holding company. Its actual operations in the Philippines have always been consistent with its purpose as a holding company – one which controls another as a subsidiary or affiliate by the power to elect its management.

Additionally, Private Respondents assert that Private Respondent RHC did not act as a dealer in securities in relation to the PDR transactions. These were investment/capital raising transactions, where the company, consistent with its purpose as a holding company, was merely raising funds for its subsidiary Rappler, Inc. The funds received from the PDR transactions are not "sales receipts" and Private Respondent RHC paid and declared the correct taxes (*i.e.,* documentary stamp tax) in its second quarter returns and for the entire taxable year 2015.

Private Respondents also argue that Private Respondent Maria A. Ressa, as President of Private Respondent RHC, acted in good faith in relation to the taxability of the PDR transactions. The filing of the criminal cases against Private Respondents is politically motivated and pure harassment.

Moreover, Private Respondents claim that under Section 1 of Rule 65 of the Rules of Court, a petition for *certiorari* shall be accompanied by certified true copies of the judgment, order, or resolution subject thereof, copies of all pleadings and documents relevant and pertinent thereto. Since not all of the Annexes attached to the instant petition are certified true copies, the same is a sufficient ground for the dismissal for failure to comply with formal requirements.

Private Respondents likewise state that in a petition for *certiorari*, issues relating to errors of judgment rather than errors of jurisdiction cannot be raised since that is tantamount to an appeal. A judgment of acquittal is one that is tainted with grave abuse of discretion, if it is shown that the prosecution's right to due process was violated or if the trial conducted was as sham. According to Private Respondents, the court *a quo* did not ignore any overwhelming evidence, but considered all evidence presented and correctly ruled that Private Respondent RHC is: (1) not a dealer in securities, (2) not liable to pay VAT, (3) did not willfully file an inaccurate VAT return, and (4) did not perform any malicious or fraudulent scheme to conceal tax liability.

Furthermore, Private Respondents asseverate that Petitioner is mistaken in its assertion that criminal acquittal does not exonerate civil liability. In this case, the issue on the civil tax liability of Private Respondents have already been directly adjudicated since it was necessarily involved in the criminal case.

Finally, Private Respondents declare that this Court should not take cognizance of the instant case because it forms part and was impelled under an alleged single criminal motive and from the same PDR transaction that has been prosecuted in the Court of Tax Appeals and currently appealed/filed by *certiorari* before the Court of Tax Appeals *En Banc*. Thus, Petitioner has unnecessarily split the actions resulting to multiplicity of suits and harassment to Private Respondents.

The Ruling of the Court

Jurisdiction of the Court of Tax Appeals

We first resolve the issue on 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 Philippine American Life and General Insurance Company vs. The Secretary of Finance, et. al.*[21] where it held thus:

> "In the recent case of *City of Manila v. Grecia-Cuerdo*, 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

[21] G.R. No. 210987, November 24, 2014.

Constitution or by law and cannot be implied from the mere existence of appellate jurisdiction. Thus, xxx 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 xxx 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 the 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.

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 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 **<u>the power</u>**

> **<u>of the CTA includes that of determining whether or not there has been grave abuse of discretion amounting to lack or excess of jurisdiction</u> on the part of the RTC in issuing an interlocutory order <u>in cases falling within the exclusive appellate jurisdiction of the tax court</u>. It, thus, follows that the CTA, by constitutional mandate, <u>is vested with jurisdiction to issue writs of certiorari in these cases</u>.**
>
> 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."

Relative to the foregoing jurisprudence, this Court has exclusive appellate jurisdiction over criminal offenses arising from violations of the NIRC of 1997, as amended, originally decided by regional trial courts, pursuant to Section 7(b)(2)(a) of Republic Act ("RA") No. 1125[22], as amended by RA No. 9282[23], to wit:

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

---

[22] An Act Creating The Court Of Tax Appeals, June 16, 1954.

[23] 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, March 30 2004.

> 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 ([Php]1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate. x x x.
>
> (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**."[24]

Applying the principle enunciated in the case above, this Court has jurisdiction over the instant Petition for *Certiorari* because it stems from a case falling within its appellate jurisdiction.

Timeliness of Petition

The Court shall now proceed to determine the timeliness of the filing of the present Petition for *Certiorari.*

Section 4, Rule 65 of the Rules of Court states:

> "SEC. 4. When and where to file Petition. — **The petition shall be filed <u>not later than sixty (60) days</u> from notice of the judgment, order or resolution**. In case a motion for reconsideration or new trial is timely filed, whether such motion is required or not, the sixty (60) day period shall be counted from notice of the denial of said motion. x x x"[25]

N

---

[24] *Emphasis supplied.*

[25] *Emphasis and underscoring supplied.*

Petitioner allegedly received the assailed Order dated October 16, 2023 on November 03, 2023.[26] This was not refuted or controverted by Private Respondents. Thus, we shall start counting the 60-day period from November 03, 2023. Therefore, pursuant to the afore-quoted rule, Petitioner had until January 02, 2024 within which to file its petition for *certiorari.*

On December 29, 2023, Petitioner timely filed the present Petition for *Certiorari*. Hence, the Court validly acquired jurisdiction over the case.

We now proceed to the merits.

There is no Grave Abuse of Discretion Amounting to Lack or Excess of Jurisdiction

In our jurisdiction, We adhere to the finality-of-acquittal doctrine, that is, a judgment of acquittal is final and unappealable. A judgment of acquittal, whether ordered by the trial or the appellate court, is final, unappealable, and immediately executory upon its promulgation.[27]

Section 21, Article III of the 1987 Philippine Constitution provides that "no person shall be twice put in jeopardy of punishment for the same offense. If an act is punished by law or an ordinance, conviction or acquittal under either shall constitute a bar to another prosecution for the same act."

However, there is an exception to the rule on double jeopardy – when the trial court acted with grave abuse of discretion amounting to lack or excess of jurisdiction, such as where the prosecution was denied the opportunity to present its case or where the trial was a sham. However, while *certiorari* may be availed of to correct an erroneous acquittal, the petitioner in such an ordinary proceeding must clearly demonstrate that the trial court blatantly abused its authority to appoint so grave as to deprive it of its very power to dispense justice.[28]

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

---

[26] *Id.*, Petition for *Certiorari*, Timeliness of the Petition, par. 8, p. 10.
[27] People of the Philippines v. Lino Alejandro y Pimentel, G.R. No. 223099, January 11, 2018, *citing* People of the Philippines v. Hon. Enrique C. Asis, in his capacity as Presiding Judge of the Regional Trial Court of Biliran Province, Branch 16, and Jaime Abordo, G.R. No. 173089, August 25, 2010.
[28] People of the Philippines v. Hon. Perfecto A. S. Laguio, Jr., G.R. No. 128587, March 16, 2007 *citing* Joel M. Sanvicente v. People of the Philippines, G.R. No. 132081, November 26, 2002.
[29] G.R. Nos. 168188-89. June 16, 2006.

> "**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.**"[30]

The instant Petition for *Certiorari* which seeks to nullify the assailed Decision essentially assails Public Respondent's appreciation and evaluation of the evidence adduced by the parties. Based on Public Respondent's personal appreciation of the evidence received during trial, it was found that Petitioner failed to prove the guilt of Private Respondents beyond reasonable doubt.

This Court however cannot delve into the propriety of Public Respondent's appreciation of the parties' evidence that led to its findings and conclusion. Assuming that there was mistake on the part of Public Respondent in assessing the evidence presented by the parties, the same cannot be remedied by *certiorari*. Based on the Supreme Court ruling above, 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. 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.

Moreover, there was no allegation of any violation of the Petitioner's right to due process or mistrial in this case. Records show that Petitioner was given an ample opportunity to present its case. It was able to present and formally offer its evidence. Also, a plain reading of the assailed Decision show that Public Respondent considered Petitioner's evidence, both testimonial and documentary. In fact, Petitioner's multiple witnesses were examined before the witness stand.

As such, We find that there is no grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the trial court.

---

30 *Emphasis and underscoring supplied.*

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

PEOPLE OF THE PHILIPPINES,
Petitioner,

-versus-

HON. ANA TERESA T. CORNEJO-TOMACRUZ, IN HER CAPACITY AS PRESIDING JUDGE OF THE REGIONAL TRIAL COURT OF PASIG CITY, BRANCH 157, RAPPLER HOLDINGS CORPORATION, and MARIA A. RESSA,
Respondents.

CTA SCA NO. 0014

x -- x

ORDER

The undersigned inhibits herself from participating in the above-captioned case.

Section 1, Rule 137 of the 1997 Rules of Court, as amended, states:

> Section 1. Disqualification of judges. — *No judge or judicial officer shall sit in any case* in which he, or his wife or child, is pecuniarily interested as heir, legatee, creditor or otherwise, or *in which he is related* to either party within the sixth degree of consanguinity or affinity, or *to counsel within the fourth degree*, computed according to the rules of the civil law, or in which he has been executor, administrator, guardian, trustee or counsel, or in which he has been presided in any inferior court when his ruling or decision is the subject of review, without the written consent of all parties in interest, signed by them and entered upon the record.
>
> A judge may, in the exercise of his sound discretion, disqualify himself from sitting in a case, for just or valid reasons other than those mentioned above. (Emphasis supplied)

Meanwhile, *Section 5, Canon 3 of the New Code of Judicial Conduct for the Philippines Judiciary* mandates as follows:

> Section 5
>
> Judges shall disqualify themselves from participating in any proceedings in which they are unable to decide the matter impartially or in which it may appear to a reasonable observer that they are unable to decide the matter impartially. . . .

In sum, justices and judges should disqualify themselves from participating in cases where their impartiality may be in question, such as in cases where they are affiliated with a party's counsel.

One of the parties involved in the above-captioned case is a personal friend of the undersigned. Considering the above-quoted rule and canon, and to maintain the impartiality of the administration of justice, the undersigned must necessarily inhibit herself from participating in this case.

This inhibition shall remain until this case is finally decided by the Court in Division or the Court *En Banc*, in the event that either party avails of the right to appeal.

SO ORDERED.

Quezon City, July 15, 2024.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

In fine, absent any showing that there was mistrial that amounts to a denial of Petitioner's right to due process or that Public Respondent committed an error of jurisdiction in the appreciation of the evidence presented by the parties, *certiorari* will certainly not lie.

WHEREFORE, premises considered, the Petition for *Certiorari* filed on December 29, 2023 is **DENIED** for lack of merit.

SO ORDERED.

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:

(Inhibited)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Corazon G. Ferrer-Flores
CORAZON G. FERRER-FLORES
Associate Justice

ATTESTATION

I attest 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.

Ma. Belen M. Ringpis-Liban
MA. BELEN M. RINGPIS-LIBAN
Associate Justice
Chairperson

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, and the Division Chairperson's Attestation, 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.

ROMAN G. DEL ROSARIO
Presiding Justice