REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PEOPLE OF THE PHILIPPINES, *Plaintiff,*	**CTA Crim. Case No. O-1144**
	Members:
- versus -	**MANAHAN,** *Chairperson,* **REYES-FAJARDO,** and **ANGELES,** *JJ.*
REYNALDO C. LATINA, LAYLANI L. DE VERA, *Accused.*	Promulgated: DEC 26 2025 11:16 am

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RESOLUTION

For action is accused's Demurrer to Evidence[1] dated October 27, 2025, seeking the dismissal of CTA Crim. Case No. O-1144 with prejudice, for the prosecution's alleged failure to prove accused's guilt beyond reasonable doubt.

FACTS

On May 7, 2024, an Information[2] was filed against Reynaldo C. Latina and Laylani L. De Vera, indicting them for violation of Section 255, in relation to Section 253(d) and 256 of the 1997 National Internal Revenue Code (NIRC), as amended, committed as follows:

> That on or about May 15, 2019, in the City of Manila, Philippines, the said accused being then the Chairman/President and Treasurer/Chief Financial Officer, respectively, of ASIA MOVERS CORP.[,] located at U Eurovilla Townhomes, New Padernos St., Brgy. 888, Zone 98[,] Sta. Ana, this City, did then and there willfully and unlawfully fail, refuse[,] and neglect, as he still

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1 Docket, unpaginated.
2 Docket, pp. 5-6.

> fails, refuses[,] and neglects to pay his internal revenue taxes for taxable year 2014, inclusive of interests and surcharges, in the total amount of [₱]7,863,429.77 computed as follows:

Kind of Tax	Basic	Interest	Compromise	Amount
Deficiency Income Tax:	[₱]2,424,095.71	[₱]1,730,206.61		[₱]4,154,302.32
Deficiency Value Added Tax:	[₱]2,092,447.04	[₱]1,596,447.04		[₱]3,689,127.45
Compromise Penalty:			[₱]20,000.00	[₱]20,000.00
TOTAL				**[₱]7,863,429.77**

> Despite receipt of the Final Decision on Disputed Assessment (FDDA) dated May 6, 2019, without protesting or appealing the said assessments[,] and repeated demands for him to do so, to the damage and prejudice of the Government of the Republic of the Philippines in the above stated amount of [₱]7,863,429.77, inclusive of interests and surcharges.
>
> Contrary to law.

On June 27, 2024, arraignment and pre-trial conference were held. There, accused pleaded not guilty to the offense charged in CTA Crim. Case No. O-1144. Further, the prosecution's setting for presentation of evidence, along with the period for the submission of the parties' Joint Stipulation of Facts and Issue were set, *inter alia.*[3]

On July 26, 2024, the parties submitted their Joint Stipulation of Facts.[4]

On October 11, 2024, a Pre-Trial Order was issued.[5] The prosecution moved,[6] and We granted,[7] its prayer to amend said Pre-Trial Order.

Trial ensued.

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[3] See Order dated June 27, 2024. Docket, pp. 210-211-A.
[4] Docket, pp. 263-265.
[5] Docket, pp. 392-414.
[6] Motion to Amend Pre-Trial Order. Docket, pp. 417-420.
[7] Resolution dated January 14, 2025. Docket, pp. 434-435.

The prosecution presented:[8] (1) Revenue Officer Mu-Haimeen A. Lomondot (RO Lomondot);[9] and (2) Revenue Officer Teresita Z. Barrios (RO Barrios)[10] as witnesses.

RO Lomondot[11] was then[12] a Revenue Officer II, assigned at Revenue District Office (RDO) No. 34, Revenue Region No. 6 – Bureau of Internal Revenue Manila. Among her duties and responsibilities is the examination of the taxpayer's books of account and other accounting records, as well as the recommendation of issuance of assessment notices. RO Lomondot narrated:

> On April 11, 2016, a Letter of Authority (LOA) was issued, empowering her and Group Supervisor Nacy Sipat (GS Sipat) to examine Asiamovers Corp. (AC)'s books of account and other accounting records, for all internal revenue taxes covering the periods January 1, 2014 to December 31, 2014. She then served upon AC, said LOA, together with Checklist of Requirements dated April 12, 2016 (Checklist).
>
> In the Letters dated May 11, 2016 and May 18, 2016, AC submitted documents to the BIR. However, most of the documents specified in the Checklist were not submitted. Thus, the First and Second Requests for Presentation of Records were issued to AC.
>
> In the Letter dated June 16, 2016, AC submitted additional documents. However, the same were insufficient. This led the BIR to issue a Five (5) day Notice Before Subpoena Duces Tecum (SDT). Despite such notice, AC failed to submit the required documentation.
>
> With the immediately preceding failure, they recommended, and the BIR subsequently issued a SDT dated November 28, 2016. *Sans* any person to receive said SDT, they proceeded to leave a photocopy thereof to the security guard.
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> In the Letter dated December 19, 2016 addressed to the BIR Legal Division, accused requested for additional time to submit the required documents. Subsequently, AC submitted the required documents.

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8 The prosecution's witnesses identified their respective Judicial Affidavit in the Hearing held on January 15, 2025. See Order of even date, Docket, pp. 437-438.

9 Exhibits "P-40" and "P-40-a," Docket, 334-346.

10 Exhibits "P-39" and "P-39-a." Docket, pp. 308-312.

11 *Supra* note 9.

12 Year 2018.

On June 27, 2017, AC executed a Waiver of the Defense of Prescription Under the Statute of Limitations of the National Internal Revenue Code.

On March 23, 2018, the BIR issued a Preliminary Assessment Notice (PAN) against AC. This was served upon AC *via* registered mail.

On April 27, 2018, the BIR issued a Formal Letter of Demand and Assessment Notices (FLD/FAN), assessing AC for deficiency Income Tax (IT) and Value-Added Tax (VAT) for TY 2014. This was served upon AC *via* private courier.

In the Letter (Request for Reinvestigation) dated May 10, 2018, AC protested the FLD/FAN. The BIR granted AC's Request for Reinvestigation, and accordingly, its tax docket was referred to them for re-evaluation.

On May 15, 2019, the BIR served upon AC, its Final Decision on Disputed Assessment with Details of Discrepancies (FDDA) dated May 6, 2019, *via* registered mail. Through several memoranda, they reported the service thereof to the Regional Director (RD) and Revenue District Officer (RDOr).

On cross-examination, RO Lomondot admitted that the PAN was served through registered mail, but she has no proof that said notice was received by AC. She further re-affirmed that the FLD/FAN was served through licensed courier, and was received by AC. She as well professed that while the FDDA was served through registered mail per registry receipt, the same lacks proof of actual receipt and corresponding registry return card.

On re-direct examination, RO Lomondot said that usually, she serves notices by going to the address of the businessman. However, if refused entry, copies thereof are left with the guard.

RO Barrios[13] is a Revenue Officer III – Collection of the BIR. Among her duties and responsibilities is the enforcement of collection of delinquent accounts of taxpayers *via* administrative remedies. This includes the sending of collection notices or demand letters, and service of the warrant of distraint and/or levy, warrant of

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13 *Supra* note 10.

garnishment, and tax liens before the Registry of Deeds. RO Barrios recounted:

> On August 15, 2019, a Memorandum of Assignment was issued, assigning to her the 2014 internal revenue tax case of accused for enforcement of collection. In view thereof, a Warrant of Distraint and/or Levy (WDL) dated September 19, 2019.
>
> In the Letter dated September 26, 2019, accused requested for cancellation of the WDL dated September 19, 2019. Demand Letters dated August 30, 2023 were then sent to accused.
>
> The BIR - Legal Division then initiated the filing of criminal charges against accused. She was among the affiants in the Complaint-Affidavit.

On cross-examination, RO Barrios acknowledged that she had no participation in the sending of the Demand Letters to accused. She further confirmed that accused Laylani De Vera was not included as respondent in the complaint-affidavit filed before the Department of Justice (DOJ). She likewise admitted that no authority was conferred upon her by the Commissioner of Internal Revenue to file said complaint-affidavit.

On re-direct examination, RO Barrios clarified that from her experience, it is the BIR – Legal Division who files the complaint before the DOJ.

On re-cross examination, RO Barrios uttered that AC indeed sent a Letter dated September 20, 2019 with the BIR.

On January 24, 2025, the Plaintiff's Formal Offer of Evidence[14] was filed, with the following particulars:

Exhibit	Nature
P-1	Complaint-Affidavit dated 26 October 2023 – **Original**
P-2	Final Decision on Disputed Assessment dated 06 May 2019 – **Faithful Reproduction of the Original**
P-2-a	Registry Receipt No. RD 994 174 815 ZZ - **Faithful Reproduction of the Original**

14 Docket, pp. 443-454.

P-2-b	Assessment Notice dated 06 May 2019 (Income Tax) - **Certified True Copy**
P-2-c	Details of Discrepancies dated 06 May 2019 - **Certified True Copy**
P-3	Memorandum for the Revenue District Officer on the service of Final Decision on Disputed Assessment dated 15 May 2019 - **Certified True Copy**
P-4	Memorandum for the Regional Director on the service of Final Decision on Disputed Assessment dated 15 May 2019 - **Certified True Copy**
P-5	Letter of Authority (LOA) SN: eLA201200043403/LOA-034-2016-00000042 dated 11 April 2016 - **Certified True Copy**
P-6	Checklist of Requirements dated 12 April 2016 - **Certified True Copy**
P-7	First Request for Presentation of Records dated 17 May 2016 - **Certified True Copy**
P-8	Second and Final Request for the Presentation of Records - **Certified True Copy**
P-9	Five (5) Day Notice Before Subpoena Duces Tecum - **Certified True Copy**
P-10	Letter of taxpayer dated 11 May 2016 - **Certified True Copy**
P-11	Letter of taxpayer dated 18 May 2016 - **Certified True Copy**
P-12	Letter of taxpayer dated 16 June 2016 - **Certified True Copy**
P-13	Statement of Management Responsibility For Financial Statements - **Certified True Copy**
P-14	Recommendation for Issuance of Subpoena Duces Tecum - **Certified True Copy**
P-15	Subpoena Duces Tecum dated 28 November 2016 - **Certified True Copy**
P-15-a	Registry Receipt No. RD 676 053 659 ZZ - **Faithful Reproduction of the Original**
P-16	Affidavit of Service of Subpoena Duces Tecum - **Certified True Copy**
P-17	Memorandum dated 08 December 2016 - **Certified True Copy**
P-18	Letter of taxpayer dated 19 December 2016 - **Certified True Copy**
P-19	Letter of taxpayer dated 08 February 2017 - **Certified True Copy**
P-20	Waiver of the Defense of Prescription dated 27 June 2017 - **Certified True Copy**
P-21	Preliminary Assessment Notice (PAN) dated 23 March 2018 with Details of Discrepancies - **Certified True Copy**
P-21-a	Registry Receipt No. RD 878 788 066 ZZ - **Faithful Reproduction of the Original**
P-22	Memorandum dated 10 April 2018 - **Certified True Copy**
P-23	Assessment Notice dated 27 April 2018 (Income Tax) - **Certified True Copy**
P-24	Assessment Notice dated 27 April 2018 (Value-Added Tax) - **Certified True Copy**
P-25	Assessment Notice dated 27 April 2018 (Documentary Stamp Tax/Others) - **Certified True Copy**
P-26	Formal Letter of Demand dated 27 April 2018 with Details of Discrepancies - **Certified True Copy**
P-27	LBC Receipt No. 1267 3774 9780 - **Certified True Copy**
P-28	Memorandum dated 27 April 2018- **Certified True Copy**
P-29	Request for Reinvestigation dated 10 May 2018 - **Certified True Copy**

P-30	Letter to taxpayer dated 19 July 2018 – **Certified True Copy**
P-31	Registry Receipt No. RD 904 526 247 ZZ – **Faithful Reproduction of the Original**
P-32	Memorandum of Assignment dated 15 August 2019 – **Certified True Copy**
P-33	Warrant of Distraint and/or Levy – **Certified True Copy**
P-34	Memorandum dated 19 September 2019 – **Certified True Copy**
P-35	Letter to taxpayer dated 20 September 2019 – **Certified True Copy**
P-36	Letter dated 30 August 2023 from Regional Director Renato N. Molina to Asiamovers Corp. – **Certified True Copy**
P-36-a	Registry Receipt No. RE 771 127 984 ZZ – **Faithful Reproduction of the Original**
P-37	Letter dated 30 August 2023 from Regional Director Renato N. Molina to Reynaldo C. Latina, Asiamovers Corp. – **Certified True Copy**
P-37-a	Registry Receipt No. RE 771 127 975 ZZ – **Faithful Reproduction of the Original**
P-38	Letter dated 30 August 2023 from Regional Director Renato N. Molina to Laylani L. De Vera, Asiamovers Corp. – **Certified True Copy**
P-38-a	Registry Receipt No. RE 771 127 967 ZZ – **Faithful Reproduction of the Original**
P-39	Judicial Affidavit of Revenue Officer Teresita Z. Barrios – **Original**
P-39-a	Signature atop the printed name "Teresita Z. Barrios" – **Original**
P-40	Judicial Affidavit of Revenue Officer Mu-Haimeen A. Lomondot – **Original**
P-40-a	Signature atop the printed name "Mu-Haimeen A. Lomondot" - **Original**

On February 4, 2025, accused filed their Comment/Opposition (To Plaintiff's Formal Offer of Evidence dated January 24, 2025).[15]

Through Resolution dated April 29, 2025, the pieces of evidence offered by the prosecution were admitted, thereby resting its case.[16]

Accused moved,[17] and We granted,[18] their motion for leave to file demurrer to evidence.

On October 30, 2025, accused filed their Demurrer to Evidence,[19] which was met by the prosecution's Comment (Re: Demurrer to Evidence),[20] filed on November 11, 2025.

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15 Docket, pp. 463-512.
16 Docket, unpaginated.
17 Motion for Leave to File Demurrer to Evidence. Docket, unpaginated.
18 Resolution dated October 15, 2025. Docket, unpaginated.
19 Docket, unpaginated.
20 Docket, unpaginated.

Hence, this resolution.

ISSUE

Should CTA Crim. Case No. O-1144 be dismissed due to insufficiency of evidence?

ARGUMENTS

Accused claims RO Lomondot's filing of the complaint-affidavit before the DOJ was without imprimatur from the CIR or his duly authorized representative, as required by Section 220 of the NIRC, as amended. Hence, the case should be dismissed outright. Additionally, the same dismissal should be accorded to accused Laylani De Vera because she was not even impleaded as a respondent before the DOJ proceedings.

Accused, too, maintains that the FDDA was not served by the BIR to AC or accused. Specifically, the FDDA was served through registered mail. Yet, RO Lomondot admitted that she has no proof of receipt of the FDDA by AC or accused.

Granting *arguendo* that the FDDA was properly served to AC, accused insists that the figures found therein are baseless because the BIR failed to point out the specific items of expenses and input taxes which were not supported by proper documentation. Besides, the non-payment of taxes per FDDA was not attended with malice or furtive design.

Accused further contends that the BIR failed to serve or provide AC with the LOA, Requests for Records, Notice of Informal Conference (NIC)/Notice of Discrepancy (NOD), and PAN. Moreover, the LOA was not revalidated within the 120-day period.

Accused also argues that the BIR's right to assess internal revenue taxes for TY 2014, and right to collect the same are barred by prescription.

All in all, accused believes that CTA Crim. Case No. O-1144 should be dismissed for insufficiency in the prosecution's evidence.

The prosecution counters that the LOA, PAN, and FDDA were properly served to accused. In particular, the LOA was referred by accused in several of their letter-response on the BIR's request for presentation of records. Further, the PAN and FDDA were duly supported by their corresponding registry receipts, and they likewise enjoy the disputable presumption that the addressee received the same in the ordinary course of mail.

The prosecution also retorts that a NIC or NOD may be dispensed with because the revenue regulations at the time of the assessment process, allows for the non-issuance thereof.

The prosecution, too, ripostes that the requirement that an LOA be revalidated within 120 days need not be observed, following Revenue Memorandum Order (RMO) No. 44-2010.

Above and beyond, the prosecution points out that the BIR's right to assess and collect the 2014 taxes is not barred by prescription, invoking Section 281 of the NIRC, as amended, in support thereof.

In closing, the prosecution declares that accused's demurrer to evidence should be denied, and that presentation of their evidence should ensue.

RULING

We sustain accused.

In *People v. Hon. Sandiganbayan (Fourth Division), and Lauro L. Baja (Baja),*[21] the Supreme Court explained the concept, scope, and subject to be considered in addressing an accused's demurrer to evidence, in this wise:

> Under Section 23, Rule 119 of the Revised Rules of Criminal Procedure, as amended, the trial court may dismiss the action on the ground of insufficiency of evidence upon a demurrer to evidence filed by the accused with or without leave of court. **Thus, in resolving the accused's demurrer to evidence, the court is merely required to ascertain whether there is competent or sufficient**

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21 G.R. No. 233437, April 26, 2021, citing *People v. Sandiganbayan*, 426 Phil. 453 (2002). Boldfacing ours.

> **evidence to sustain the indictment or support a verdict of guilt.** The grant or denial of a demurrer to evidence is left to the sound discretion of the trial court, and its ruling on the matter shall not be disturbed in the absence of a grave abuse of discretion. ...

Prescinding from *Baja,* two matters must be tackled, namely: *first,* competency of evidence; and *second,* sufficiency of evidence in relation to the indictment.

Competency of Evidence

Evidence is competent if it is not excluded by law or by the rules of court.[22] Since all the pieces of evidence offered by the prosecution were admitted,[23] the same is competent insofar as the resolution of CTA Crim. Case No. O-1144 is concerned.

Sufficiency of Evidence in Relation to the Indictment in CTA Crim. Case No. O-1144

In *People v. Go, et al. (Go),*[24] the Supreme Court pronounced that sufficient evidence for purposes of frustrating a demurrer thereto is such evidence in character, weight, or amount as will legally justify the judicial or official action demanded according to the circumstances. To be considered sufficient therefore, the evidence must prove: (a) the commission of the crime, and (b) the precise degree of participation therein by the accused.

Following *Go,* is the evidence enough to prove the commission of the crime charged in CTA Crim. Case No. O-1144?

No.

Accused Reynaldo C. Latina and Laylani De Vera were charged[25] as AC's president and treasurer, respectively, for willful failure to pay

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22 See Section 3, Rule 128 of the Rules of Court, as amended; and *Sioland Development Corporation, as represented by CEO Elizabeth Sio v. Fair Distribution Center Corporation, represented by Esteban L. Alba, Jr.,* G.R. No. 199539, August 9, 2023.

23 *Supra* note 16.

24 G.R. No. 191015, August 6, 2014, citing *Gutib v. Court of Appeals,* G.R. No. 131209, August 13, 1999.

25 *Supra* note 2.

AC's deficiency internal revenue taxes for TY 2014 found in the **FDDA dated May 6, 2019**, punishable under Section 255, in relation to 253(d), and 256 of the NIRC, as amended. These provisions respectively read:

> SEC. 255. *Failure to File Return, Supply Correct and Accurate Information, Pay Tax Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.* - **Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax,** make a return, keep any record, or supply correct and accurate information, **who willfully fails to pay such tax**, make such return, keep such record, or supply correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten thousand pesos (P10,000) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.[26]
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> ...
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> **SEC. 253.** ***General Provisions.*** **-**
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> ...
>
> (d) **In the case of** associations, partnerships or **corporations**, the **penalty** shall be imposed on the partner, **president**, general manager, branch manager, treasurer, officer-in-charge, and the employees responsible for the violation.[27]
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> ...
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> **SEC. 256.** ***Penal Liability of Corporations.*** **- Any corporation**, association or general co-partnership liable for any of the acts or omissions penalized under this Code, **in addition to the penalties imposed herein upon the responsible corporate officers,** partners, or employees **shall, upon conviction** for each act or omission, be punished by a fine of not less than Fifty thousand pesos (P50,000) but not more than One hundred thousand pesos (P100,000).[28]

In *Suarez v. People (Suarez)*,[29] the Supreme Court elucidated that to sustain a conviction for willful failure to pay taxes punishable under

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26 Boldfacing ours.
27 Boldfacing ours.
28 Boldfacing ours.
29 G.R. No. 253429, October 6, 2021. The accused in *Suarez* was charged as a corporate employee responsible for tax violation, whereas in these cases, accused were charged as a president and treasurer of a corporation. Since the criminal liability of the president, treasurer, and corporate employee responsible for tax violation is based on Section 253(d)

Section 255, in relation to Section 253(d) and 256 of the NIRC, as amended, the following elements must concur: *first,* a corporate taxpayer is required by the NIRC, as amended, or by duly promulgated rules and regulations, to pay taxes due; *second,* such corporate taxpayer failed to pay said taxes; and, *third,* such corporate taxpayer's president, general manager, branch manager, treasurer, officer-in-charge, and the employees responsible for the violation, willfully failed to pay said taxes.

The *first* and *second* elements in *Suarez* were not met.

To recall, RO Lomondot said[30] that the FDDA[31] dated May 6, 2019 addressed to AC was served through registered mail. Registry Receipt No. RD 994 174 815 ZZ[32] was presented in support thereof. For the prosecution, these pieces of evidence created a presumption that AC received such FDDA in the ordinary course of mail. Despite receipt thereof, AC or accused failed to pay the 2014 taxes found therein, thereby exposing the criminal infraction charged against them.

We disagree.

True, Section 3(v), Rule 131 of the Rules of Court, as amended, acknowledges the disputable presumption that "a letter duly directed and mailed was received in the regular course of the mail." However, in *Commissioner of Internal Revenue v. GJM Philippines Manufacturing, Inc. (GJM),*[33] the Supreme Court clarified that while a mailed letter is deemed received by the addressee in the course of mail, this is merely a disputable presumption subject to controversion, the direct denial of which shifts the burden to the sender to prove that the mailed letter was, in fact, received by the addressee.

Considering that accused directly denied[34] receipt of the mailed FDDA,[35] the burden was shifted to the prosecution to prove that the same was indeed received by AC or by its authorized representative.

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of the NIRC, as amended, the elements of Section 255, in relation to Sections 253(d) and 256 of the NIRC, as amended, as condensed in *Suarez,* equally finds application in these cases.

30 Answer to Question Nos. 57, 59, and 61, Exhibit "P-40." Docket, pp. 343-344.

31 Exhibit "P-2." Docket, pp. 456-457.

32 Exhibit "P-2-a." Docket, p. 456.

33 G.R. No. 202695, February 29, 2016.

34 See paragraph 4.1.12, Pages 7-8 of accused's Demurrer to Evidence, Docket, unpaginated.

35 *Supra* notes 31-32.

The proof enjoined by *GJM* was not produced by the prosecution. RO Lomondot confirmed:

ATTY. KHO

...

Q In question no. 59, you mentioned that you supposedly served the Final Decision on the Disputed Assessment with Details of Discrepancy, is that correct?

[MS.] LOMONDOT

A Yes, sir.

ATTY. KHO

Q And then you supposedly sent that [FDDA] by registered mail?

[MS.] LOMONDOT

A Yes.

ATTY KHO

Q **But you don't have any return, proof of receipt or any return card?**

[MS.] LOMONDOT

A **Yes.**[36]

Given the lack of proof to establish actual receipt of the FDDA dated May 6, 2019 by AC or its duly authorized representative, no valid FDDA was served to, and received by AC or its authorized representative, violative of AC's right to due process. *Ergo*, AC, much more, accused, may *not* be faulted on the non-payment of the 2014 deficiency taxes found under the FDDA dated May 6, 2019.

Moreover, apart from the lack of proof of actual receipt thereof by AC or its duly authorized representative as required by *GJM*, law and jurisprudence entail much more than just a disputable

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36 Pages 55-56, Transcript of Stenographic Notes of Hearing held on January 15, 2025. Boldfacing ours.

presumption in weighing and resolving the merits of a *criminal* case. Specifically, in *Mabunga v. People (Mabunga)*, [37] the Supreme Court cautioned courts in solely relying on presumptions to establish the guilt of an accused, ratiocinating in this wise:

> A presumption is an assumption of fact that the law requires to be made from another fact or group of facts found or otherwise established in the action. It is an "inference as to the existence of a fact not actually known, arising from its usual connection with another which is known, or a conjecture based on past experience as to what course of human affairs ordinarily take."
>
> A presumption has the effect of shifting the burden of proof to the party who would be disadvantaged by a finding of the presumed fact. The presumption controls decision on the presumed fact unless there is counterproof that the presumed fact is not so.
>
> In **criminal** cases, however, presumptions should be taken with caution especially in light of serious concerns that they might water down the requirement of proof beyond reasonable doubt. As special considerations must be given to the right of the accused to be presumed innocent, there should be limits on the use of presumptions against an accused.[38]

Mabunga[39] added that other evidence to support such presumption must be produced by the prosecution, to sustain conviction of the offense charged in a criminal case:

> **According to the modern view convictions in cases of this kind are not sustained upon a presumption of law as to the guilt of the accused. The conviction rests wholly upon an inference of fact as to the guilt of the accused.** If as a matter of probability and reasoning based on the fact of possession of the stolen goods, **taken in connection with other evidence**, it may fairly be concluded beyond reasonable doubt that the accused is guilty of the theft, judgment or conviction may properly be entered.
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> . . .[40]

In conformity with *Mabunga*, the *presumption* relied upon by the prosecution alone, cannot prove beyond reasonable doubt AC's or its authorized representative's actual receipt of the FDDA dated May 6, 2019.

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37 G.R. No. 142039, May 27, 2004.

38 Boldfacing in the original. Underscoring ours.

39 *Supra* note 37, citing *United States v. Catimbang*, 35 Phil. 367 (1916).

40 Boldfacing ours.

In precis, since the *first* and *second* elements in *Suarez* were not met, the prosecution's evidence fell short in supporting the criminal charge here; precisely, dismissal of CTA Crim. Case No. O-1144 follows.

ACCORDINGLY, accused's Demurrer to Evidence dated October 27, 2025 is **GRANTED**. CTA Crim. Case No. O-1144 is **DISMISSED,** for insufficiency of evidence.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice