



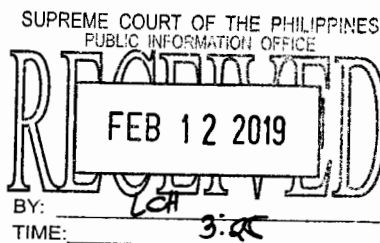
Republic of the Philippines

Supreme Court

Manila

FIRST DIVISION

NOTICE



Sirs/Mesdames:

*Please take notice that the Court, First Division, issued a Resolution dated **January 28, 2019** which reads as follows:*

**“G.R. No. 242859 – People of the Philippines, petitioner, v. Court of Tax Appeals, Second Division, Leonila Tolentino Arceo doing business under the name and style L.T. Arceo Trading, respondents.**

After a careful review of the allegations, issues, and arguments adduced in the instant Petition for *Certiorari* filed under Rule 65 of the Rules of Court, the Court resolves to **DISMISS** the same for failure of the petitioner to show grave abuse of discretion on the part of the Court of Tax Appeals (CTA), Second Division, in rendering the September 3, 2018 Decision in CTA Criminal Case No. O-271.

Petitioner, in this case, assails the acquittal of the accused on the ground that the CTA Second Division committed grave abuse of discretion by ignoring relevant facts and applicable jurisprudence. Petitioner contends that the accused should be convicted of violation of Section 255 of the 1997 National Internal Revenue Code (NIRC) because her failure to supply correct and accurate information was willful and deliberate.

The Petition must fail.

A judgment of acquittal cannot be appealed as this would violate the constitutionally guaranteed right of the accused against double jeopardy enshrined in the Constitution.<sup>1</sup> An exception, however, exists if the judgment of acquittal was rendered with grave

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<sup>1</sup> *People v. Honorable Sandiganbayan (Fourth Division)*, G.R. Nos. 228494-96, March 21, 2018.

abuse of discretion.<sup>2</sup> In such a case, the judgment of acquittal may be assailed *via* a petition for *certiorari* under Rule 65 of the Rules of Court.<sup>3</sup>


In this case, however, the arguments raised by petitioner involve mistakes in the appreciation of the facts and the evidence allegedly committed by the CTA Second Division which do not fall within the ambit of Rule 65 of the Rules of Court. The CTA Second Division, after weighing the evidence, found that the prosecution failed to prove beyond reasonable doubt that the accused willfully and deliberately failed to supply correct and accurate information. If there were errors in the court's findings and conclusions, or if there was a misappreciation of the facts and the evidence, such do not necessarily amount to grave abuse of discretion which involves "a capricious or whimsical exercise of judgment as is equivalent to lack of jurisdiction."<sup>4</sup> Jurisprudence has consistently held that "any error committed in the evaluation of evidence is merely an error of judgment that cannot be remedied by *certiorari*."<sup>5</sup> In view of the foregoing, the Court finds no grave abuse of discretion on the part of the CTA Second Division in acquitting the accused.

**ACCORDINGLY**, the instant Petition for *Certiorari* is hereby **DISMISSED**.

The Manifestation and Motion filed by the Office of the Solicitor General is hereby **NOTED**.

**SO ORDERED.**"

Very truly yours,

  
**LIBRADA C. BUENA**  
Division Clerk of Court my not  
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- over -


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<sup>2</sup> Id.

<sup>3</sup> Id.

<sup>4</sup> *Lim v. Office of the Deputy Ombudsman for the Military and other Law Enforcement Offices (MOLEO), et al.*, 795 Phil. 226, 241 (2016).

<sup>5</sup> *People v. Hon. Tria-Tirona*, 502 Phil. 31, 39 (2005).



The Solicitor General  
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Court of Tax Appeals  
National Government Center  
Diliman, 1101 Quezon City  
(CTA Crim. Case No. O-271)  
[I.S. No. 2007-285]

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