

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SPECIAL THIRD DIVISION

**ROSALINDA FLORES Y
ALMEYDA,**

Accused-Appellant,¹

- versus -

CTA Crim Case No. A-21

(RTC Crim. Case Nos. R-MNL-22-06329-CR and R-MNL-22-06330-CR)

For: Violation of Section 255, in relation to Section 253(d) and 256, of the National Internal Revenue Code of 1997, as amended by Republic Act No. 8424

Members:

REYES-FAJARDO,
Chairperson, and
ANGELES, JJ.

**PEOPLE OF THE
PHILIPPINES,**

Plaintiff-Appellee.

Promulgated:

SEP 11 2026

3:41 p.m.

X ----- X

DECISION

ANGELES, J.:

Before the Court of Tax Appeals (CTA) is an appeal, by way of Notice of Appeal,² filed on March 20, 2024, pursuant to Section 3(a), Rule 122 of the Revised Rules of Criminal Procedure, in relation to Section 9(a), Rule 9 of the Revised Rules of the Court of Tax Appeals (RRCTA), assailing the Joint Decision dated January 29, 2024 (Joint Decision)³ and Order dated March 07, 2024 (Assailed Order)⁴ of the

¹ The case was originally captioned *People of the Philippines v. Rosalinda Flores y Almeyda*. The caption is corrected to *Rosalinda Flores y Almeyda v. People of the Philippines*, the accused-appellant being the party who interposed the present appeal and, hence, properly designated as the appellant before this Court, consistent with Section 1(a), Rule 5 of the Revised Rules of Court of Tax Appeals (RRCTA), applied by analogy to this criminal appeal taken by notice of appeal under Section 9(a), Rule 9 of the RRCTA.

² Regional Trial Court (RTC) Docket (Crim Case No. R-MNL-22-06329-CR), pp. 249 to 253; Docket, pp. 22 to 24.

³ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 217 to 226; Docket, pp. 12 to 21.

⁴ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 246 to 248.

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Regional Trial Court (RTC or Court *a quo*) of Manila, Branch 21, in Criminal Case Nos. R-MNL-22-06329-CR and R-MNL-22-06330-CR, entitled *People of the Philippines v. Rosalinda Flores y Almeyda*,” the dispositive portions of which read:

Assailed Decision:

WHEREFORE, judgment is hereby rendered as follows:

1. Accused ROSALINDA FLORES y ALMEYDA is hereby declared **GUILTY** beyond reasonable doubt of the crime of Violation of Sec. 225 of the Tax Reform Act of 1997, as amended by R.A. 8424, docketed as Criminal Case No. R-MNL-22-06329-CR and accused is hereby sentenced to suffer one (1) year imprisonment and to pay a FINE of Ten Thousand Pesos, Philippine currency.
2. Accused ROSALINDA FLORES y ALMEYDA is hereby declared **GUILTY** beyond reasonable doubt of the crime of Violation of Sec. 225 of the Tax Reform Act of 1997, as amended by R.A. 8424, docketed as Criminal Case No. R-MNL-22-06330-CR and accused is hereby sentenced to suffer one (1) year imprisonment and to pay a FINE of Ten Thousand Pesos, Philippine currency.

SO ORDERED.⁵

Assailed Order:

WHEREFORE, the Court finds no cogent reason to reverse or modify the assailed Decision dated January 29, 2024 and the Motion for Reconsideration of the said Decision is hereby **DENIED**.

X X X

SO ORDERED.⁶

PARTIES OF THE CASE

Accused-appellant is the proprietress of RA Flores Customs Brokerage, a value added tax (VAT)-registered business with office address at Room 440-A, Regina Building, Escolta Street, Barangay 291, Zone 27, Binondo, Manila.⁷

⁵ RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 226.

⁶ RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 247.

⁷ Docket, *Appellant's Brief*, p. 40.

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Plaintiff-appellee is the People of the Philippines, which seeks the enforcement of its penal laws against the accused, and is represented by the Office of the City Prosecutor of Manila. It may be served with pleadings, orders, and other processes through its counsel of record with address at 5/F Bureau of Internal Revenue (BIR) Building I, Solano Street, Intramuros, Manila.

PROCEEDINGS BEFORE THE RTC

On July 27, 2022, two (2) Informations,⁸ both dated July 27, 2022, were filed with RTC of Manila, Branch 21, charging accused-appellant with violation of Section 255, in relation to Section 253(d) and Section 256, of the National Internal Revenue Code (NIRC) of 1997, as amended, alleging that accused-appellant willfully failed, refused, and neglected to pay deficiency income tax (IT), VAT, and compromise penalties for the taxable months of January and February 2020, in the amounts of **₱5,096.08** and **₱3,830.52**, respectively, **or the aggregate amount of only ₱8,926.60**, despite due notice and demand.

On even date, plaintiff-appellee moved to consolidate the cases, which the RTC granted in its Order dated September 29, 2022.⁹ In the same Order, finding probable cause that the accused committed the crime as charged, the RTC ordered the issuance of a Warrant of Arrest.¹⁰

On October 12, 2022, accused was arrested and posted bail.¹¹

Upon arraignment,¹² accused-appellant, duly assisted by counsel, pleaded not guilty to both charges. During the pre-trial,¹³ the parties stipulated the jurisdiction of the RTC to try and decide the cases, and the RTC accepted. The initial trial was thereon set on December 14, 2022.¹⁴

The prosecution's sole witness, Atty. Jantzen Joe Chua, Chief of the Tax Fraud Investigation Section of the BIR Regional Investigation Division, testified¹⁵ that an Initial Reminder Letter¹⁶ dated July 29,

⁸ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 2 to 6.

⁹ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 217 to 226; pp. 79 to 80.

¹⁰ RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 81.

¹¹ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 82 to 85.

¹² RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 116.

¹³ RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 118.

¹⁴ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 119.

¹⁵ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 149 and 157; *Transcript of Stenographic Notes* (TSN) during the hearing held on February 27, 2023 and May 03, 2023; Examination of plaintiff's witness Atty. Jantzen Joe Chua.

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2021 and a Final Notice¹⁷ dated September 02, 2020 [sic] were sent by registered mail to accused-appellant's business address, and that a Final Demand Letter¹⁸ dated January 31, 2022 was likewise sent by registered mail. Per the Postmasters Certifications¹⁹ dated March 09, 2023 presented in evidence, all of the foregoing mail matters were received by one Security Guard Max Patricio (SG Patricio), described therein as "representative of the addressee."

Accused-appellant testified²⁰ that she never personally received any BIR notices or demands, and that she did not authorize SG Patricio to receive documents on her behalf. She maintained that her non-payment of the subject tax liabilities was not deliberate, as she had entrusted the payments thereof to her former bookkeeper, whose present whereabouts are unknown and who failed to remit the same despite having been given money for that purpose.

Accused-appellant further testified²¹ that she learned of the non-payment only upon her receipt of the *subpoena* and *Joint Complaint Affidavit* from the Office of the City Prosecutor of Manila, whereupon she immediately caused the payment of the deficiency taxes for both periods on July 13, and 14, 2022.

Defense witness SG Patricio, the security guard detailed at the Regina Building, corroborated²² that during the pandemic, mailmen would routinely leave documents with the guards on duty, without verifying the recipient's identity or authority, and that security guards, including himself, had no authority to receive mail matters on behalf of the building's tenants.

The RTC gave full credence to the Postmaster's Certifications as public documents enjoying the presumption of regularity, and held that receipt by the security guard constituted valid service upon accused-appellant. On this basis, on January 29, 2024, the RTC found the element of willfulness established and rendered the Joint Decision convicting accused-appellant on both counts, sentencing her to one (1) year of imprisonment and a fine of ₱10,000.00 for each count.²³

¹⁶ RTC Docket (Crim Case No. R-MNL-22-06329-CR), Exhibit "E," p. 22.

¹⁷ RTC Docket (Crim Case No. R-MNL-22-06329-CR), Exhibit "F," p. 24.

¹⁸ RTC Docket (Crim Case No. R-MNL-22-06329-CR), Exhibit "I," p. 28.

¹⁹ RTC Docket (Crim Case No. R-MNL-22-06329-CR), Exhibit "K" and "L," pp. 159 to 160.

²⁰ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 182 and 184; TSN during the hearing held on June 01, 2023 and June 26, 2023, Examination of defense's witness Rosalinda Flores.

²¹ *Ibid.*

²² RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 188 and 192; TSN during the hearing held on September 28, 2023 and October 27, 2023, Examination of defense's additional witness Security Guard Max Patricio.

²³ RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 226.

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On February 13, 2024, accused-appellant filed a *Motion for Reconsideration*,²⁴ alleging that the defense was able to rebut the presumption of regularity when SG Patricio testified that the postman would merely drop letters in the table and write the name of the security guard as appearing in the nameplate provided. Moreover, prosecution failed to prove that BIR issued the assessment notices in accordance with Revenue Regulation (R.R.) No. 12-99, as amended.²⁵ The RTC denied the *Motion for Reconsideration* in an Order²⁶ dated March 07, 2024, which accused-appellant received on March 11, 2024.²⁷

On March 20, 2024, accused-appellant filed a *Notice of Appeal*²⁸ with the RTC, assailing the Joint Decision and Order in its entirety.

PROCEEDINGS BEFORE THIS COURT

On May 28, 2024, this Court received²⁹ the RTC Records containing 266 pages, including its *Transcript of Stenographic Notes* (TSN).

On June 19, 2024, this Court ordered³⁰ plaintiff-appellee to file her appellant's brief, as required in Section 7, Rule 124 of the Revised Rules on Criminal Procedure, and in turn, for plaintiff-appellee to file its appellee's brief within 30 days from receipt of the appellant's brief.

On July 29, 2024, accused-appellant filed her *Accused-Appellant's Brief*,³¹ and thereafter, plaintiff-appellee filed its *Appellee's Brief*³² on August 30, 2024.

After this Court directed³³ completion of records, and the parties' complied³⁴ therewith, on September 09, 2025, this Court resolved³⁵ to submit the case for decision.

²⁴ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 227 to 234.

²⁵ Implementing the Provisions of the National Internal Revenue Code of 1997 Governing the Rules on Assessment of National Internal Revenue Taxes, Civil Penalties and Interest and the Extra-Judicial Settlement of a Taxpayer's Criminal Violation of the Code Through Payment of a Suggested Compromise Penalty, September 06, 1999.

²⁶ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 246 to 248.

²⁷ RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 248.

²⁸ RTC Docket (Crim Case No. R-MNL-22-06329-CR), pp. 249 to 251; Docket, pp. 22 to 24.

²⁹ Docket, p. 5.

³⁰ Docket, p. 31.

³¹ Docket, pp. 37 to 64.

³² Docket, pp. 165 to 172.

³³ Docket, pp. 180 and 201.

³⁴ Docket, pp. 181 to 200; p. 203.

³⁵ Docket, p. 204.

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ASSIGNMENT OF ERRORS

Accused-appellant submits the following assignment of errors:

I.

THE HONORABLE TRIAL COURT GRAVELY ERRED IN OVERLOOKING THE FACT THAT THE ACCUSED APPELLANT WAS NOT AFFORDED DUE PROCESS.

II.

THE HONORABLE TRIAL COURT GRAVELY ERRED IN CONVICTING THE ACCUSED-APPELLANT DESPITE THE PROSECUTOR'S FAILURE TO PROVE HER GUILT BEYOND REASONABLE DOUBT

III.

THE HONORABLE TRIAL COURT GRAVELY ERRED IN ORDERING THE ACCUSED-APPELLANT TO PAY A FINE OF TWO TIMES (2X) TEN THOUSAND PESOS.³⁶

ARGUMENTS OF THE PARTIES

Accused-appellant asserts that the RTC gravely erred in convicting her, as it failed to appreciate that she was actually denied due process. Having no knowledge of the BIR notices nor demands, prosecution failed to establish her *willfulness* in evading her tax obligations; thus, prosecution failed to establish guilt beyond reasonable doubt. Moreover, considering she was not afforded due process, accused-appellant argues that she cannot be made liable for any fine for such charges.

Plaintiff-appellee counters that willfulness to evade tax was sufficiently proven by the mere fact accused-appellant failed to pay immediately after electronically filing her return, pursuant to R.R. No. 09-2001.³⁷ It further argues that accused-appellant had sufficient knowledge for the demand to pay, as BIR sent the Initial Reminder Letter and Final Demand Letter to accused-appellant's registered business address.

RULING OF THE COURT

Where the order of the Court *a quo* is a patent nullity, as where the Court *a quo* is manifestly without jurisdiction to hear and decide a case, let alone to convict an accused in a criminal case, this Court shall not sanction such grave error on account of mere technicalities.

³⁶ Docket, p. 44.

³⁷ Electronic Filing of Tax Returns and Payment of Taxes, August 03, 2001.

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Glaringly apparent from the two (2) Informations filed with the RTC of Manila, Branch 21, is the fact that accused-appellant was charged with violation of Section 255 of the NIRC of 1997, as amended, for failure to pay deficiency IT and VAT for the months of January and February 2020, in the amounts of ₱5,096.08 and ₱3,830.52, respectively, or the aggregate amount of only ₱8,926.60.

As will be discussed below, the RTC of Manila, Branch 21 had no jurisdiction over the crime charged, and therefore committed a grave abuse of discretion, so patent and so gross as to amount to an evasion of a positive duty, when it took original cognizance of, tried, and rendered judgment over the consolidated cases.

In light of circumstances obtaining herein, this Court may treat the instant appeal as a special civil action for certiorari under Rule 65

At the outset, this Court is aware that accused-appellant brought the instant case by filing a Notice of Appeal with the Court *a quo* to assail the Joint Decision declaring her guilty beyond reasonable doubt of the crime charged, and the Order denying her Motion for Reconsideration.

Verily, Section 9, Rule 9 of the RRCTA provides that an appeal in a criminal case decided by the RTC in the exercise of its original jurisdiction shall be taken by filing a notice of appeal pursuant to Sections 3(a) and 6, Rule 122 of the Revised Rules of Criminal Procedure. The latter rule likewise provides that appeals in cases decided by the RTC in the exercise of its original jurisdiction shall be taken by filing a notice of appeal with the court which rendered the judgment or final order appealed from.

These rules notwithstanding, or while an ordinary appeal is the usual mode of appeal from a decision or final order rendered by the RTC in the exercise of its original jurisdiction, this Court is not precluded from treating such appeal as a special civil action for *certiorari* under Rule 65 of the ROC when the circumstances so warrant.

It is settled that *certiorari*, and not appeal, is the proper procedural vehicle to correct acts done by a tribunal without or in excess of its jurisdiction. A writ of *certiorari* under Rule 65 is an extraordinary remedy limited to correction of errors of jurisdiction or

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grave abuse of discretion amounting to lack or excess of jurisdiction. It aims to keep the inferior court within the bounds of its jurisdiction or to preclude it from committing grave abuse of discretion amounting to lack or excess of jurisdiction.³⁸

In *Herrera v. Barretto*,³⁹ the Supreme Court elucidated the function and purpose of a special civil action of *certiorari*, to wit:

It is not a light thing that the lawmakers have abolished writs of error and with them certiorari and prohibition, in so far as they were methods by which the mere errors of an inferior court could be corrected. As instruments to that end they no longer exist. Their place is now taken by the appeal. So long as the inferior court retains jurisdiction its errors can be corrected only by that method. **The office of the writ of certiorari has been reduced to the correction of defects of jurisdiction solely** and cannot legally be used for any other purpose. **It is truly an extraordinary remedy and, in this jurisdiction, its use is restricted to truly extraordinary cases — cases in which the action of the inferior court is wholly void;** where any further steps in the case would result in a waste of time and money and would produce no result whatever; where the parties, or their privies, would be utterly deceived; where a final judgment or decree would be nought but a snare and a delusion, deciding nothing, protecting nobody, a judicial pretension, a recorded falsehood, a standing menace. it is only to avoid such results as these that a writ of certiorari is issuable; and even here an appeal will lie if the aggrieved party prefers to prosecute it. (*Emphasis supplied*)

In *Ligeralde v. Patalinghug*,⁴⁰ the High Court laid down the grounds upon which a special civil action for *certiorari* under Rule 65 of the ROC may prosper, *viz.*:

In order to avail of the special civil action for *certiorari* under Rule 65 of the Revised Rules of Court, the petitioner must clearly show that the **public respondent acted without jurisdiction or with grave abuse of discretion amounting to lack or excess in jurisdiction.** By grave abuse of discretion is meant such capricious or whimsical exercise of judgment as is equivalent to lack of jurisdiction. The abuse of discretion must be patent and gross as to amount to an evasion of a positive duty or a virtual refusal to perform a duty enjoined by law, or to act at all in contemplation of law as where the power is exercised in an arbitrary and despotic manner by reason of passion and hostility. In sum, for the extraordinary writ of *certiorari* to lie, there must be capricious, arbitrary or whimsical exercise of power. (*Emphasis supplied*)

³⁸ *Linden Suites, Inc. v. Meridien Far East Properties, Inc.*, G.R. No. 211969, October 4, 2021.

³⁹ G.R. No. 8692, September 10, 1913.

⁴⁰ G.R. No. 168796, April 15, 2010.

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Further, in *City of Manila v. Grecia-Cuerdo*,⁴¹ the Supreme Court recognized the power of the CTA to issue a writ of *certiorari* when necessary in aid of its appellate jurisdiction over tax cases filed in and decided by the RTC, thus:

It is more in consonance with logic and legal soundness to conclude that the grant of appellate jurisdiction to the CTA over tax cases filed in and decided by the RTC carries with it the power to issue a writ of *certiorari* when necessary in aid of such appellate jurisdiction. **The supervisory power or jurisdiction of the CTA to issue a writ of certiorari in aid of its appellate jurisdiction should co-exist with, and be a complement to, its appellate jurisdiction to review, by appeal, the final orders and decisions of the RTC, in order to have complete supervision over the acts of the latter.**

A grant of appellate jurisdiction implies that there is included in it the power necessary to exercise it effectively, to make all orders that will preserve the subject of the action, and to give effect to the final determination of the appeal. It carries with it the power to protect that jurisdiction and to make the decisions of the court thereunder effective. **The court, in aid of its appellate jurisdiction, has authority to control all auxiliary and incidental matters necessary to the efficient and proper exercise of that jurisdiction. For this purpose, it may, when necessary, prohibit or restrain the performance of any act which might interfere with the proper exercise of its rightful jurisdiction in cases pending before it.**

Lastly, it would not be amiss to point out that a court which is endowed with a particular jurisdiction should have powers which are necessary to enable it to act effectively within such jurisdiction. These should be regarded as powers which are inherent in its jurisdiction and the court must possess them in order to enforce its rules of practice and to suppress any abuses of its process and to defeat any attempted thwarting of such process. (*Emphasis supplied*)

Significantly, in *Golden Donuts, Inc. v. Commissioner of Internal Revenue*,⁴² the Supreme Court, in view of certain circumstances, deemed it proper and justified to relax procedural rules and treat the petition for review filed by the taxpayer as a petition for *certiorari*. The High Court ruled, in this wise:

However, in this case, **instead of filing a petition for certiorari under Rule 65 before the CTA to question the interlocutory orders of the BIR, GDI filed a petition for review. Obviously, GDI availed of the wrong remedy. Nevertheless, in accordance with the liberal spirit pervading the Rules of Court, the interest of substantial**

⁴¹ G.R. No. 175723, February 04, 2014.

⁴² G.R. No. 252816 (Notice), February 03, 2021.

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justice and considering that the petition for review was filed within the 30-day reglementary period under Section 9 of R.A. 9282 which is within the 60-day reglementary period to file a petition for certiorari under Rule 65 of the Rules of Court, and because of the significance of the issue on jurisdiction, the Court deems it proper and justified to relax the rules and, thus, treat the petition for review as petition for certiorari.

WHEREFORE, this case is **REMANDED** to the Court of Tax Appeals in Division to resolve the case and determine whether there is grave abuse of discretion amounting to lack or excess of jurisdiction committed by the Bureau of Internal Revenue. The CTA is enjoined to treat the petition for review filed by petitioner Golden Donuts, Inc. as petition for *certiorari*. (*Emphasis supplied*)

Guided by these precedents, and considering that **(1)** accused-appellant's Notice of Appeal was filed on March 20, 2024, a mere nine (9) days from her receipt of the Assailed Order on March 11, 2024, or well-within the 60-day reglementary period under Section 4, Rule 65 of the ROC; and **(2)** the significance and serious consequences arising from the jurisdictional defect before Us, this Court deems it appropriate and in keeping with the ends of substantial justice to treat the instant appeal as a special civil action for *certiorari* under Rule 65 of the ROC, and to resolve it accordingly.

The RTC had no jurisdiction to hear and decide the criminal cases; thus, the assailed Joint Decision and Order are null and void

In law, nothing is as elementary as the concept of jurisdiction, for the same is the foundation upon which the courts exercise their power of adjudication, and without which, no rights or obligation could emanate from any decision or resolution.⁴³

Jurisdiction is defined as the power and authority of a court to hear, try and decide a case.⁴⁴ It is conferred only by law⁴⁵ and cannot be fixed by the will of the parties, nor can it be acquired, enlarged or diminished by any act of the parties.⁴⁶

⁴³ *Maligalig v. Sandiganbayan*, G.R. No. 236293, December 10, 2019.

⁴⁴ *Zamora v. Court of Appeals*, G.R. No. 78206, March 19, 1990.

⁴⁵ *City of Lapu-Lapu v. Phil. Economic Zone Authority*, G.R. Nos. 184203 & 187583, November 26, 2014.

⁴⁶ *Municipality of Sogod v. Rosal*, G.R. No. 38204, September 24, 1991.

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Jurisdiction over a criminal case, in particular, is determined by the allegations in the complaint or information, in relation to the law prevailing at the time of the filing of the complaint or information, and the penalty provided by law for the crime charged at the time of its commission.⁴⁷

Section 7(b)(1) of the Republic Act (R.A.) No. 1125,⁴⁸ as amended by R.A. 9282⁴⁹ (CTA law), provides the jurisdiction of the CTA over criminal offenses, as follows:

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 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 (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts and the jurisdiction of the CTA shall be appellate.** Any provision of law or the Rules of Court to the contrary notwithstanding, the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously instituted with, and jointly determined in the same proceeding by the CTA, the filing of the criminal action being deemed to necessarily carry with it the filing of the civil action, and no right to reserve the filing of such civil action separately from the criminal action will be recognized.

(2) Exclusive appellate jurisdiction in criminal offenses:

a. Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax cases

⁴⁷ *Asistio y Consino v. People*, G.R. No. 200465, April 20, 2015.

⁴⁸ An Act Creating the Court of Tax Appeals (CTA).

⁴⁹ An Act Expanding the CTA, elevating its rank to the level of a Collegiate Court with Special Jurisdiction and enlarging its membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, As Amended, otherwise known as the Law Creating the Court of Tax Appeals, and for other purposes.

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originally decided by them, in their respective territorial jurisdiction.

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.

As can be gleaned therefrom, and as explained in *People v. Mendez*,⁵⁰ criminal offenses arising from violations of tax laws may involve an underlying tax claim or none at all.

When a tax claim is involved, the law requires that the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously instituted, and jointly determined in the same proceeding by the CTA.⁵¹

Moreover, where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is **at least** ₱1,000,000.00, exclusive original jurisdiction over the criminal offense is vested with the CTA. But where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is **less than** ₱1,000,000.00, or where there is **no specified amount claimed**, such criminal offense shall be tried by the regular courts and the jurisdiction of the CTA shall be appellate.⁵²

It bears noting that the CTA law does not, by itself, specify the court vested with original jurisdiction over criminal tax offenses falling **below** the ₱1,000,000.00 threshold. This gap, however, is addressed by Batas Pambansa (B.P.) Blg. 129, or the Judiciary Reorganization Act of 1980, which delineates the jurisdictional boundaries between first-level courts and RTCs.

Under Section 19(8) of B.P. Blg. 129, as amended by R.A. No. 11576⁵³ (which took effect on August 21, 2021), first-level courts are vested with exclusive original jurisdiction over cases in which the demand, exclusive of interest, damages of whatever kind, attorney's fees, litigation expenses and costs or the value of the property in

⁵⁰ G.R. Nos. 208310-11 & 208662, March 28, 2023.

⁵¹ *Id.*

⁵² Section 7(b)(1) of R.A. No. 1125, as amended.

⁵³ Expanding the Jurisdiction of the MeTCs, MTCCs, MTCs, and MCTCs, Amendment to B.P. Blg. 129, the Judiciary Reorganization Act of 1980, Republic Act No. 11576, July 30, 2021.

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controversy does not exceed ₱2,000,000.00; while RTCs retain exclusive original jurisdiction over cases involving a tax claim exceeding such amount.

While there appears to be an inconsistency between the ₱1,000,000.00 jurisdictional threshold in the CTA law, and the ₱2,000,000.00 jurisdictional threshold in B.P. Blg. 129, the Supreme Court in *Mendez*⁵⁴ reconciled the same, as such:

It would now appear, considering the pertinent provisions of RA No. 9282, that both the CTA and the regular courts have exclusive and original jurisdiction over criminal offenses entailing tax claims amounting to ₱1,000,000.00 and above and purely tax collection cases where the principal amount of claim is also ₱1,000,000.00 and above. The apparent conflicting provisions of RA No. 9282 and BP Blg. 129, as amended by RA No. 11576, are reconciled as follows:

(a) Exclusive original jurisdiction over tax collection cases involving ₱1,000,000.00 or more remains with the CTA;

(b) Exclusive original jurisdiction over tax collection cases involving less than ₱1,000,000.00 shall be exercised by the proper first-level courts;

(c) Exclusive appellate jurisdiction over tax collection cases originally decided by the first-level courts shall be exercised by the RTC;

(d) Exclusive original jurisdiction over criminal offenses or felonies where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is ₱1,000,000.00 or more remains with the CTA;

(e) Exclusive original jurisdiction over criminal offenses or felonies where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than ₱1,000,000.00 shall be exercised by the proper first-level courts; and

(f) Exclusive appellate jurisdiction over criminal offenses or felonies originally decided by the first-level courts remains with the RTC.

It must be emphasized, however, that the foregoing clarification shall apply to cases filed upon the effectivity of RA No. 11576 on August 21, 2021 since jurisdiction over the subject matter in criminal cases is determined by the statute in force at the time of commencement of the action. (*Emphasis supplied*)

⁵⁴ *Supra*, note 49.

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Based on the above, exclusive original jurisdiction over criminal offenses arising from violations of tax laws, where the principal amount claimed is **less** than ₱1,000,000.00, belongs to the proper first-level courts; while exclusive original jurisdiction over such offenses with a principal claim of **at least** ₱1,000,000.00 belongs to the CTA.

In the present case, a plain reading of the (2) two Informations filed against accused-appellant yield the following observations: **(1)** they were both filed on July 27, 2022, or well after the effectivity of R.A. No. 11576, thereby placing this case squarely within the reconciled framework laid down in *Mendez*; and **(2)** they involve a tax claim in the amounts of **₱5,096.08** and **₱3,830.52**, respectively, or the aggregate amount of **₱8,926.60**, which is a negligible fraction of even the lowest jurisdictional threshold fixed by law for the CTA or RTC's exercise of exclusive original jurisdiction over tax offenses.

Given the period within which the subject Informations were filed and the deficiency liabilities alleged therein, applying *Mendez*, it becomes readily apparent and unmistakably clear that **exclusive original jurisdiction over the offenses charged for which accused-appellant was convicted, belongs not to the CTA, nor the RTC, but to the proper first-level court, which is the MeTC of Manila.**

But despite its lack of jurisdiction over the instant cases, **obvious and manifest on the face of the Informations**, the Court *a quo* nonetheless took cognizance of the same, and even allowed the parties to stipulate on its jurisdiction during pre-trial, proceeding to conduct a full-blown trial on the merits, culminating in a judgment of conviction, and sentencing accused-appellant to suffer one (1) year imprisonment and to pay a fine of ₱10,000.00 for each of the two (2) offenses charged.

In view thereof, We find that the Court *a quo* acted without jurisdiction or with grave abuse of discretion amounting to lack or excess in jurisdiction, so recklessly disregarding jurisdictional requirements governing tax cases, especially those of criminal nature. In so doing, it acted in manifest breach of what is contemplated and impelled by law, effectively evading its positive and solemn duty as a court of justice.

It must be emphasized that **obstinate disregard of basic and established rules of law or procedure is not mere error of judgment.** It amounts to evasion of a positive duty or a virtual

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refusal to perform a duty enjoined by law, or to act at all in contemplation of law. It is grave abuse of discretion correctible by *certiorari*.⁵⁵

As a result of the foregoing findings, all proceedings before the Court *a quo*, including the assailed Joint Decision dated January 29, 2024 and Order dated March 07, 2024, are null and void.

Certainly, a judgment rendered by a court without jurisdiction is null and void. It creates no rights and produces no effect. All acts performed pursuant to it and all claims emanating from it have no legal effect.⁵⁶

In *Pangilinan v. Court of Appeals*,⁵⁷ the Supreme Court set aside the decision of the Court of Appeals, which affirmed the decision of the RTC which had no jurisdiction over the crime charged therein. The High Court ruled, to wit:

Settled is the rule that it is the averments in the information which characterize the crime to be prosecuted and the court before which it must be tried. **Without a doubt, it was the Municipal Trial Court who had jurisdiction over the case and not the Regional Trial Court.**

However, the Office of the Solicitor General contends that the appellant is barred from raising the issue of jurisdiction, estoppel having already set in.

This contention is without merit. **In our legal system, the question of jurisdiction may be raised at any stage of the proceedings.** The Office of the Solicitor General relies on this Court's ruling in the landmark case of *Tijam vs. Sibonghanoy* where the Court stated that:

XXX XXX XXX

The Office of the Solicitor General's reliance on the said ruling is misplaced. The doctrine laid down in the *Tijam* case is an exception to and not the general rule. Estoppel attached to the party assailing the jurisdiction of the court as it was the same party who sought recourse in the said forum. In the case at bar, appellant cannot in anyway be said to have invoked the jurisdiction of the trial court.

Thus, we apply the general rule that jurisdiction is vested by law and cannot be conferred or waived by the parties. **Even on appeal and even if the reviewing parties did not raise the issue of jurisdiction, the reviewing court is not precluded from**

⁵⁵ *Abutin v. San Juan*, G.R. No. 247345, July 6, 2020.

⁵⁶ *Tan v. Cinco*, G.R. No. 213054, June 15, 2016.

⁵⁷ G.R. No. 117363, December 17, 1999.

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ruling that the lower court had no jurisdiction over the case:

XXX XXX XXX

Estoppel in questioning the jurisdiction of the court is only brought to bear when not to do so will subvert the ends of justice. Jurisdiction of courts is the blueprint of our judicial system without which the road to justice would be a confusing maze. **Whenever the question of jurisdiction is put to front, courts should not lightly brush aside errors in jurisdiction especially when it is the liberty of an individual which is at stake:**

“Where life or liberty is affected by its proceedings, the court must keep strictly within the limits of the law authorizing it to take jurisdiction and to try the case and to render judgment. It cannot pass beyond those limits in any essential requirement in either stage of these proceedings; and its authority in those particulars is not to be enlarged by any mere inferences from the law or doubtful construction of its terms. There has been a great deal said and written, in many cases with embarrassing looseness of expression, as to the jurisdiction of the courts in criminal cases. From a somewhat extended examination of the authorities we will venture to state some rule applicable to all of them, by which the jurisdiction as to any particular judgment of the courts in such cases may be determined. **It is plain that such court has jurisdiction to render a particular judgment only when the offense charged is within the class of offenses placed by the law under its jurisdiction; and when, in taking custody of the accused, and its modes of procedure to the determination of the question of his guilt or innocence, and in rendering judgment, the court keeps within the limitations prescribed by the law, customary or statutory. When the court goes out of these limitations its action, to the extent of such excess, is void.”** (Emphasis supplied)

In the cases of *Yusuke Fukuzume v. People*⁵⁸ and *Treñas v. People*,⁵⁹ the Supreme Court likewise set aside the decision of the Court of Appeals on the ground of lack of jurisdiction on the part of the RTCs which respectively took original cognizance of a criminal case that was not within the ambit of their jurisdiction.

It cannot be overstated that when a court has no jurisdiction over the subject matter of the case, the only power it has is to dismiss the

⁵⁸ G.R. No. 143647, November 11, 2005.

⁵⁹ G.R. No. 195002, January 25, 2012.

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action. Any act that it performs without jurisdiction shall be null and void, and without any binding legal effects.⁶⁰

Consistent with the foregoing pronouncements, having found that the RTC was without authority to exercise original jurisdiction over Criminal Case Nos. R-MNL-22-06329-CR and R-MNL-22-06330-CR, this Court is constrained to dismiss the instant cases *without prejudice* to the filing of the appropriate Information before the court of competent jurisdiction.

For avoidance of doubt, a dismissal based on lack of jurisdiction over the offense charged is not a decision on the merits, nor a resolution of the issue of the accused's guilt or innocence based on the evidence proffered by the prosecution, nor does it operate as an acquittal.⁶¹

Neither does such dismissal bar the subsequent prosecution of the same offense before the proper court. The Supreme Court has consistently held that a dismissal grounded on lack of jurisdiction does not constitute a bar to the subsequent prosecution of the offense before the proper court. In *Julong v. People*,⁶² the Supreme Court expressly held that, "since the dismissal was based on lack of jurisdiction, it did not constitute a bar to the prosecution of the same offense in the proper court." In other words, the High Court reiterated that where the Court that dismissed the case had no jurisdiction to try the offense, the dismissal could not give rise to double jeopardy.

Accordingly, the dismissal of the present case does not preclude plaintiff-appellee from instituting the appropriate criminal proceedings before the Court vested with jurisdiction over the offenses charged. The dismissal is without prejudice to the filing of the appropriate Information before the Court of competent jurisdiction.

With this, this Court finds it unnecessary to pass upon the issues raised in accused-appellant's *Brief*: the validity of the service of the Initial Reminder Letter, Final Notice, and Final Demand Letter upon her, and the presence or absence of willfulness on her part. These are matters properly threshed out, in the first instance, before a Court with the authority to hear and decide them.

⁶⁰ *Bilag v. Ay-ay*, G.R. No. 189950, April 24, 2017.

⁶¹ *Supra*, note 47.

⁶² G.R. No. 244585, November 19, 2025.

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WHEREFORE, premises considered, the instant appeal, treated as a Petition for *Certiorari* under Rule 65 of the Rules of Court, is **GRANTED**.

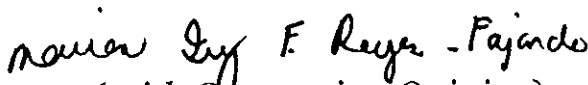
The Joint Decision dated January 29, 2024 and Order dated March 07, 2024 of the RTC of Manila, Branch 21, in Criminal Case Nos. R-MNL-06329-CR and R-MNL-22-06330-CR are **ANNULLED and SET ASIDE** for having been rendered without jurisdiction, and **DISMISSED**, without prejudice to the filing of the appropriate Information before the Court of competent jurisdiction.

Accused ROSALINDA FLORES y ALMEYDA is hereby **RELEASED** from custody, if detained, and/or the cash bond posted in the amount ₱20,000.00 for each case per Official Receipt Nos. 8608063⁶³ and 8608061⁶⁴ both dated October 12, 2022, is likewise **CANCELLED**.

SO ORDERED.

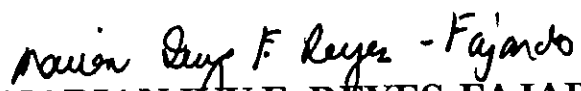

HENRY S. ANGELES
Associate Justice

I CONCUR:


(with Concurring Opinion)
MARIAN IVY F. REYES-FAJARDO
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's Division.


MARIAN IVY F. REYES-FAJARDO
Associate Justice
Chairperson

⁶³ RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 96.

⁶⁴ RTC Docket (Crim Case No. R-MNL-22-06329-CR), p. 99.

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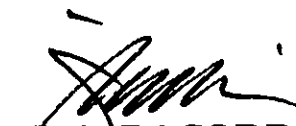
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CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, 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.



JEAN MARIE A. BACORRO-VILLENA

Acting Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

ROSALINDA FLORES Y
ALMEYDA,

Accused-Appellant,

CTA Crim. Case No. A-21
(RTC Crim. Case Nos. R-MNL-
22-06329-CR and R-MNL-22-
06330-CR)

Members:

- versus -

REYES-FAJARDO, *Chairperson,*
ANGELES, *II.*

PEOPLE OF THE
PHILIPPINES,

Plaintiff-Appellee.

Promulgated:

SEP 11 2026

3:42 p.m.

x ----- x

CONCURRING OPINION

REYES-FAJARDO, *J.:*

I agree with the conclusion that Branch 21, Regional Trial Court of Manila (RTC-Manila) failed to acquire jurisdiction over RTC Crim. Case Nos. R-MNL-22-06329-CR and R-MNL-22-06330-CR, based on *People v. Mendez*.¹ Therefore, RTC-Manila's disposition of said cases is void.

I, however, take exception on the *motu proprio* conversion² of accused-appellant's appeal to a special civil action for *certiorari*.

A court or tribunal's lack of jurisdiction may be impugned *via* appeal.³ Borrowing the words of *Adlawan v. Joaquin*, *et al.*:⁴ "[t]he rule

¹ G.R. Nos. 208310-11, March 28, 2023.

² Pages 7-10, Decision in CTA Crim. Case No. A-21.

³ *Victoria Manufacturing Corporation Employees Union v. Victoria Manufacturing Corporation*, G.R. No. 234446, July 24, 2019; and *Figueroa v. People*, G.R. No. 147406, July 14, 2008.

⁴ G.R. No. 203152, June 20, 2016. Boldfacing mine.

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to be followed is that the lack of a court's jurisdiction is a non-waivable defense that a party can raise at any stage of the proceedings in a case, **even on appeal...**"

Since appeal is available to accused-appellant to question RTC-Manila's lack of jurisdiction over RTC Crim. Case Nos. R-MNL-22-06329-CR and R-MNL-22-06330-CR, a special civil action for *certiorari* is procedurally infeasible, pursuant to the black letter of Section 1,⁵ Rule 65 of the Rules of Court, as amended. Jurisprudence, too, espouse the same point—a special civil action for *certiorari* and an appeal are "mutually exclusive, not alternative or successive."⁶

ACCORDINGLY, I CONCUR in the *ponencia* except for the change of accused-appellant's appeal to a special civil action for *certiorari* in CTA Crim. Case No. A-21.


MARIAN IVY F. REYES-FARADO
Associate Justice

⁵ Section 1. *Petition for certiorari.* — When any tribunal, board or officer exercising judicial or quasi-judicial functions has acted without or in excess of its or his jurisdiction, or with grave abuse of discretion amounting to lack or excess of jurisdiction, and there is no appeal, or any plain, speedy, and adequate remedy in the ordinary course of law, a person aggrieved thereby may file a verified petition in the proper court, alleging the facts with certainty and praying that judgment be rendered annulling or modifying the proceedings of such tribunal, board or officer, and granting such incidental reliefs as law and justice may require. (Emphases mine).

⁶ See *Alfiler v. Spouses Cayabyab*, G.R. No. 217111, March 13, 2023.