### ### Title:

\*\*Narciso Victoriano v. Juniper Dominguez: A Case of Procedural Lapses and Technicality in Philippine Supreme Court\*\*

### ### Facts:

The case involves Narciso Victoriano (Petitioner) against Juniper Dominguez (Respondent) which reached the Supreme Court due to issues related to procedural and technical grounds in the filing of a petition for review before the Court of Appeals (CA).

On January 29, 2003, Spouses Narciso and Josephine Victoriano purchased a property in Mountain Province from the Philippine National Bank, processed by Benedicto Vasquez. Initially, the purchase price was Php 150,000.00, later altered to Php 850,000.00 in a subsequent Deed of Sale to reflect a higher amount. The Victoriano couple submitted the initial deed for taxation.

Juniper Dominguez filed complaints against the spouses and Vasquez in 2006, accusing them of falsifying documents for tax evasion. The OMB MOLEO initially dismissed the complaint in 2011 but reversed this in November 2011 upon reconsideration, citing evidence of tax evasion. Victoriano's motion for reconsideration was denied twice.

Victoriano then took his fight to the CA, which dismissed his petition outright due to several technical issues such as incomplete material dates, lack of personal service explanation, and verification issues, among others. The CA's decision was based on these procedural lapses without delving into the merits of the case. Victoriano then sought relief from the Supreme Court.

### ### Issues:

- 1. Whether the CA erred in dismissing Victoriano's petition outright due to technical grounds.
- 2. Whether the Supreme Court should excuse Victoriano's procedural lapses to allow review of his case on its merits.

## ### Court's Decision:

The Supreme Court granted Victoriano's petition, emphasizing the supreme duty of courts to dispense justice beyond procedural technicalities. The Court found merit in excusing Victoriano's procedural lapses, given the significant concerns surrounding the imposition of the penalty of dismissal from service on him.

# The Supreme Court:

- Highlighted the importance of substance over form, suggesting a more liberal interpretation of procedural rules in cases where life, liberty, honor, or property are at stake.
- Noted the procedural lapses could be overlooked for substantial compliance, particularly considering the grave consequences of the CA's dismissal on Victoriano.
- Remanded the case to the CA for resolution on the merits, urging a consideration that goes beyond technicalities to ensure substantial justice.

#### ### Doctrine:

This case reiterates the doctrine that not all procedural lapses are fatal, especially in cases where dismissing an appeal on purely technical grounds would unjustly deprive a litigant of their right to have their case reviewed on the merits. The Supreme Court underscored the principle that rules of procedure should serve as tools for justice, not obstacles.

# ### Class Notes:

- \*\*Substantial Compliance\*\*: Not all procedural errors warrant the dismissal of a case. Courts may allow a case to proceed if the errors are not substantial and do not prejudice the opposing party.
- \*\*Technical vs. Substantial Justice\*\*: Courts prioritize dispensing substantive justice over adhering to technical procedural rules.
- \*\*Verification and Certification Requirements\*\*: Courts may exercise discretion in accepting verifications and certifications even if they deviate slightly from the rules, provided they substantially comply with the requirements.

# ### Historical Background:

This case illustrates the tension between the strict application of procedural rules and the judiciary's discretion to deliver justice. It underscores the evolving nature of Philippine jurisprudence, especially in administrative and procedural law, balancing the need for orderly and efficient court proceedings with the paramount objective of achieving just outcomes.