

PEOPLE OF THE PHILIPPINES, PETITIONER, VS. RUDY VILLAGEN Y SUELOS, RESPONDENT.

G.R. No. E-02082, June 11, 2026

Ponente: INTING, J.

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INTING, J.:

Before the Court is a Petition for Review on Certiorari[1] under Rule 45 of the Rules of Court filed by the People of the Philippines, through the Office of the Solicitor General (OSG), assailing the Resolution[2] dated July 31, 2025, of Branch 42, Regional Trial Court (RTC), Pinamalayan, Mindoro Oriental that quashed the Amended Information[3] dated April 4, 2025, and dismissed Criminal Case No. CR20-11418 against Rudy Villagen y Suelos (respondent).

The Antecedents

An Information[4] dated October 8, 2020, was filed before the RTC charging respondent with a violation of Section 77[5] of Presidential Decree (P.D.) No. 705, as amended, otherwise known as the "Revised Forestry Code of the Philippines." The accusatory portion of the Information reads as follows:

That on or about the 8[th] day of October, 2020 at around 7:00 o'clock in the morning, in Barangay Labasan, Municipality of Bongabong, Province of Oriental Mindoro, Philippines and within the jurisdiction of this Honorable Court, the above-named accused, RUDY VILLAGEN y SUELOS, with intent to fail (sic) and without any license, authority [o]r legal documents as required under existing forest laws and regulations, did then and there, willfully, unlawfully, feloniously and knowingly gather, collect, and transport FOUR HUNDRED SEVENTY FIVE (475) SACKS of manufactured wood charcoal with an estimated value of SEVENTY ONE THOUSAND TWO HUNDRED FIFTY (PHP71,250.00) PESOS, Philippine Currency loaded to a RED HINO WING VAN TRUCK bearing MV File No. 130100001137787, Certificate of Registration (CR) No. 333192355, registered to one GILBERT ALLAN CALARANAN MALVAR of Malvar Bldg., Joshua St., Martinville Pamplona Dos, City of Las Piñas, without any permit from lawful authority, to the damage and prejudice of the Republic in the aforementioned amount.

CONTRARY TO LAW.[6]

On November 23, 2020, respondent entered a plea of "Not Guilty" to the offense charged.[7]

On December 14, 2021, respondent filed a Motion to Quash[8] the Information. Respondent mainly argued that the charge against him does not constitute an offense because manufactured wood charcoal—being the subject of the offense charged—is not considered a "forest product" under Section 3(q)[9] of P.D. No. 705.[10]

In an Order[11] dated May 16, 2022, the RTC granted respondent's Motion to Quash and dismissed Criminal Case No. CR20-11418, viz.:

WHEREFORE, the Motion to Quash is hereby GRANTED. The case against accused Rudy Villagen y Suelos is DISMISSED. Bail bond posted by accused amounting to [PHP] 40,000[.00] under official receipt no. 8704810C be released to the bondsperson or duly authorized representative upon presentation of documents

and availability of funds. The vehicle used in transporting the charcoal, bearing plate number NAO 3297, be RELEASED to registered owner without any liability upon proper procedure in accordance with law.

SO ORDERED.[12]

The RTC ruled that charcoal is a processed product and is not included in the enumeration of forest products under P.D. No. 705, as amended. It further held that the inclusion of charcoal in the definition of forest products under Section 1(e)[13] of Department of Environment and Natural Resources (DENR) Department Administrative Order (DAO) No. 97-32 could not amend or expand the scope of the penal statute. Thus, the RTC ordered the release, of respondent's bail bond and the vehicle used in transporting the charcoal.[14]

The People of the Philippines, through the DENR as special prosecutor, filed a Motion for Reconsideration with Formal Entry of Appearance[15] on May 31, 2022.

The prosecution argued that the DENR did not amend the law but merely exercised its delegated rule-making power through subordinate legislation. It maintained that DAO No. 97-32 is germane to the objectives of PD No. 705, as amended, and was issued to implement the State policy on forest protection and conservation. It contended that forest products under P.D. No. 705 include "wood" and other forest growth. It pointed out that charcoal is derived from wood and may therefore be classified as a forest product, consistent with the law's spirit and intent.[16]

The prosecution insisted that charcoal was covered by the statute because its production causes greater environmental harm than the unlawful removal of raw forest materials from their source. It invoked a principle of statutory construction—ratio legis est anima—arguing that the law should be interpreted according to its spirit rather than its literal wording, and that a restrictive interpretation excluding charcoal would defeat the legislative intent to curb forest degradation.[17]

In its Order[18] dated September 20, 2022, the RTC denied the Motion for Reconsideration.

Aggrieved, the People of the Philippines, through the OSG, filed a Petition for Certiorari and Prohibition[19] before the Court of Appeals (CA) on November 25, 2022. The CA docketed the petition as CA-G.R. SP No. 176218.

The OSG argued that charcoal falls within the purview of "forest products" under Section 77 in relation to Section 3(q) of P.D. No. 705, as amended, considering that the term "wood" encompasses both raw and processed wood. It maintained that manufactured wood charcoal, being derived from wood, is covered by the statute. It contended that the classification of charcoal as a forest product was not only supported by prevailing jurisprudence but also consistent with the objectives of P.D. No. 705 and the State's policy on forest conservation.[20]

On May 18, 2023, respondent filed his Comment/Opposition to the OSG's Petition for Certiorari and Prohibition.[21] Respondent countered that the Information filed against him failed to charge an offense under Section 77 or P.D. No. 705, as amended. He maintained that the statute penalizes only the cutting, gathering, collecting, or possession of "timber or other forest products" as defined in Section 3(q) thereof, which enumerates forest products in their natural form. He insisted that manufactured wood charcoal is not expressly included in the statutory definition and is merely a by-product of wood that has already undergone charring and processing. Thus, he asserted that possession or transportation of manufactured wood charcoal does not constitute a punishable offense under Section 77 of P.D. No. 705. He further argued that the courts may not expand the scope of a penal statute by implication or administrative construction, and that any doubt in the interpretation of penal laws must be resolved in favor of the accused.[22]

In its Decision[23] dated November 28, 2024, the CA granted the Petition for Certiorari and Prohibition in

CA-G.R. SP No. 176218, viz.:

ACCORDINGLY, upon grave abuse of discretion amounting to lack or excess of jurisdiction on the part of the Regional Trial Court, Branch 42, Pinamalayan, Mindoro Oriental in Criminal Case Number CR20-11418, we GRANT the Petition for Certiorari and Prohibition (with Prayer for Issuance of Temporary Restraining Order and/or Writ of Preliminary Injunction), and rule as follows:

1) SET ASIDE the Order dated 16 May 2022 in so far as it quashed the Information, and instead we ORDER the Regional Trial Court, Branch 42, Pinamalayan, Mindoro Oriental, to comply with Rule 117, Section 4, Rules of Court (i.e.: to give the Prosecution the opportunity to amend the Information) and then to forthwith continue with the proceedings in the case;

2) SET ASIDE the Order dated 16 May 2022 insofar as it asked the release of the red Hino Wing Van Truck under MV File No. 130100001137787; [and]

3) SET ASIDE the Order dated 20 September 2022 (which denied DENR's Motion for Reconsideration).

SO ORDERED.[24]

The CA held that the RTC committed grave abuse of discretion amounting to lack or excess of jurisdiction when it granted the Motion to Quash the Information. While the CA recognized that the Information, as worded, was defective, it ruled that the RTC acted with grave abuse of discretion in outrightly dismissing the case without first complying with the procedure under Rule 117, Section 4[25] of the Rules of Court.[26]

The CA observed that the Information charged respondent with possession and transportation of "manufactured wood charcoal," which does not clearly fall within the statutory phrase "timber or other forest products" under Section 77 of P.D. No. 705. It thus affirmed the RTC's conclusion that the facts charged in the Information do not constitute an offense considering that charcoal is not included in the definition of "forest products" in P.D. No. 705. It added that the Information did not state that the charcoal belonged to the government or to a private individual, and that it had been gathered, collected, or transported from alienable or disposable public land, or private land.[27]

Nevertheless, the CA ruled that the proper course of action was not the immediate quashal of the Information, but to afford the prosecution the opportunity to amend the Information to cure the defect, as expressly required by Rule 117, Section 4 of the Rules of Court when the ground invoked is "the facts charged do not constitute an offense." [28]

In light of the CA Decision, the RTC issued the Order[29] dated March 26, 2025, which directed the prosecution, with the special appearance of the DENR, to file an amended Information.

On April 4, 2025, the prosecution filed the Amended Information,[30] to wit:

That on or about the 8[th] day of October, 2020 at around 7:00 o'clock in the morning, in Barangay Labasan, Municipality of Bongabong, Province of Oriental Mindoro, Philippines and within the jurisdiction of this Honorable Court, the above-named accused, RUDY VILLAGEN y Suelos, without any license, authority or legal documents as required under existing forest laws and regulations, did then and there, willfully, unlawfully, feloniously and knowingly possess and transport FOUR HUNDRED SEVENTY FIVE (475) SACKS of manufactured wood charcoal, a forest product, with an estimated value of SEVENTY ONE THOUSAND TWO HUNDRED FIFTY (PHP71,250.00) PESOS, Philippine Currency loaded onto a RED HINO WING VAN TRUCK bearing MV File No. 130100001137787, Certificate of Registration (CR) No.

333192355, registered to one GILBERT ALLAN CALARANAN MALVAR of Malvar Bldg, Joshua St., Martinville Pamplona Dos, City of Las Piñas, without any permit from lawful authority, to the damage and prejudice of the Republic in the aforementioned amount.

CONTRARY TO LAW."^[31] (*Italics and underline in the original*)

On June 10, 2025, respondent filed a Motion to Quash Amended Information.^[32] He argued that the Amended Information failed to conform to the CA Decision in CA-G.R. SP No. 176218. He reiterated that charcoal or manufactured wood charcoal is not within the phrase timber or other forest products stated in Section 77 of P.D. No. 705, as amended, to constitute an offense. He maintained that the Amended Information still did not allege all the essential elements of the offense, particularly: (a) that the object of the alleged illegal act is timber or other forest products as defined by Section 3(q) of P.D. No. 705; (b) that the charcoal belonged to the government or to a private individual; and (c) that it was taken or removed from forest land, alienable or disposable public land, or private land. He emphasized that charcoal is not a forest product in its natural form but rather, a processed by-product of charring or pyrolysis. He added that penal statutes must be strictly construed against the State and in favor of the accused.^[33]

The Assailed Resolution dated July 31, 2025, of the RTC

In the Resolution dated July 31, 2025, the RTC resolved to grant the Motion to Quash filed by respondent and dismissed Criminal Case No. CR20-11418 pursuant to Section 3(a), Rule 117 of the Rules of Court, viz.:

WHEREFORE, the Motion to Quash Amended Information is GRANTED. The Amended Information is QUASHED, and the case against the accused is DISMISSED. Furnish the prosecution, the accused and his counsel, the Oriental Mindoro Provincial Environment and Natural Resources Office (PENRO), the Department of Environment and Natural Resources-MIMAROPA (DENR-MIMAROPA), and the Office of the Secretary of the DENR with this resolution for their information.

SO ORDERED.^[34]

The RTC ruled that "manufactured wood charcoal" did not fall within the statutory phrase "timber or other forest products." It held that under Section 3(q) of P.D. No. 705, forest products refer to raw, unprocessed, or natural materials derived from forests, whereas charcoal is a processed by-product resulting from the charring or pyrolysis of wood. The RTC reasoned that the express enumeration of forest products in the statute necessarily excludes items not mentioned therein, including charcoal.^[35]

The RTC stressed that penal statutes must be strictly construed against the State and liberally in favor of the accused. It noted that Section 77 of P.D. No. 705 did not expressly prohibit the possession or transportation of charcoal. It thus applied the doctrine of *nullum crimen sine lege* and concluded that under the law in question, no criminal liability may arise from the possession or transportation of charcoal.^[36]

The RTC further rejected the DENR's inclusion of "charcoal" in DAO No. 97-32 as a timber or forest product. It explained that DAO No. 97-32, as an administrative issuance, cannot amend, expand, or supply what is not provided in the penal statute.^[37]

Finally, the RTC held that despite amendment, the Information failed to allege all the essential elements of the offense. It explained that the narration of facts in the Amended Information does not demonstrate that the subject of the offense charged constituted timber or other forest products, that it belonged to the government or a private individual, and that it was taken from forest land, alienable or disposable public land, or private land.^[38]

Hence, the present Petition before the Court.

The Petition

The People of the Philippines, through the OSG, seeks the reversal of the RTC Resolution dated July 31, 2025, and the reinstatement of Criminal Case No. CR20-11418, upon the following arguments:

First, manufactured wood charcoal is considered as "timber or other forest products" under Section 3(q) in relation to Section 77 of P.D. No. 705. The law expressly includes "wood" among forest products. Further, jurisprudence has construed the term to encompass both raw and processed wood. Given that charcoal is a product derived from the processing or carbonization of wood, it falls within the ambit of forest products contemplated by the statute.[39]

Second, Section 77 of P.D. No. 705 makes no distinction between raw and processed wood for purposes of penal liability. Further, DAO No. 97-32 expressly includes charcoal in the definition of forest products. Manufactured wood charcoal is therefore within the coverage of Section 77 of P.D. No. 705. A contrary ruling would allow the circumvention of forestry laws.[40]

Finally, a restrictive interpretation of "timber or other forest products" in Section 77 of P.D. No. 705 would defeat the constitutional policy on environmental protection and the declared purpose of the Revised Forestry Code to conserve and protect forest resources.[41]

The Issue

The sole issue to be resolved in the case is whether the RTC gravely erred in quashing the Amended Information on the ground that the facts charged therein do not constitute an offense.

The Ruling of the Court

At the outset, the Court notes that the Petition for Review on Certiorari suffers from fatal procedural infirmities warranting its outright dismissal.

Records reveal that the petition was filed beyond the reglementary period prescribed under Rule 45, Section 2 of the Rules of Court, which mandates that petitions for review on certiorari be filed within 15 days from notice of the judgment or final order appealed from, or of the denial of the motion for reconsideration. The period may be extended only for a justifiable reason and upon proper motion filed before the expiration of the original period.

In the case, petitioner filed a motion for extension of time wherein it prayed for an additional period of until September 20, 2025, within which to file the appropriate pleading on appeal. Considering that the deadline fell on a Saturday and in view of the suspension of work in the Judiciary,[42] petitioner had until September 23, 2025, within which to file the petition.

It appears from the records that the petition was filed by electronic mail on September 23, 2025,[43] while a paper copy thereof was personally filed with the Court on September 24, 2025.[44] In this regard, Section 3[45] of the Court's Resolution dated August 20, 2024, states that by December 1, 2024, the filing and service of pleadings within certified judicial regions shall be done through electronic mail, provided that the filing and service of initiatory pleadings shall continue to be governed by Rule 13 of the 2019 Amendments to the Rules on Civil Procedure (Rules of Court). Rule 13, Section 14[46] expressly states that initiatory pleadings must be served or filed personally or by registered mail; they cannot be served or filed electronically.

The present petition, which sets forth petitioner's claims and prayer for reliefs,[47] is the "initiatory pleading" that commences an appeal in accordance with Rule 45, Section 1[48] of the Rules of Court. At the time material to the case,[49] the Court's Resolution dated August 20, 2024, in relation to Rule 13, Section 14 of the Rules of Court, was in effect. Hence, the petition may be filed either personally or by registered mail only; filing by electronic

mail is invalid.[50]

Consequently, for the purpose of ascertaining the appeal's timeliness, it is the personal filing of the petition, and not its submission by electronic mail, that is controlling. The petition was thus deemed filed only when a paper copy thereof was personally submitted to the Court on September 24, 2025, one day after the expiration of the period of extension prayed for. The petition was therefore filed out of time.

The perfection of an appeal within the statutory or reglementary period is not only mandatory, but also jurisdictional.[51] Failure to timely interpose an appeal renders the assailed decision final and deprives the appellate court of jurisdiction to alter the final judgment.[52] Consequently, the petition, having been filed out of time, must be dismissed.

Even if the Court relaxes the reglementary period to appeal, the petition must still be denied for lack of merit.

To be sure, the grant of a motion to quash information is a final ruling that terminates the proceedings against the accused; hence, the proper remedy therefrom is to file an appeal.[53] *People v. Pagsanjan*[54] further instructs that a judgment of the RTC in a criminal case may be taken directly to the Court through a petition for review on certiorari under Rule 45 of the Rules of Court "where the penalty imposed is not reclusion perpetua, but the appeal would involve only questions of law." [55]

A question of law exists when the doubt or controversy concerns what the law is on a certain state of facts, whereas a question of fact arises when the doubt or controversy pertains to the truth or falsity of the alleged facts.[56] The controlling test in determining whether an issue is one of law or of fact is whether the appellate court can resolve the issue raised without reviewing or evaluating the evidence, in which case, it is a question of law.[57]

The petition at bar raises pure questions of law. It involves the proper interpretation and application of the provisions of P.D. No. 705, or the Revised Forestry Code of the Philippines, without calling for a reexamination of the factual findings of the RTC. A direct appeal to the Court is therefore proper under the premises.

Still, while appeal was an appropriate remedy, the merits of the case do not warrant the reversal of the assailed RTC Resolution.

Foremost, the doctrine of law of the case prohibits the RTC from deviating from the CA's conclusions in CA-G.R. SP No. 176218. "Law of the case" has been defined as "the opinion delivered on a former appeal, and means, more specifically, that whatever is once irrevocably established as the controlling legal rule of decision between the same parties in the same case continues to be the law of the case, whether correct on general principles or not, so long as the facts on which such decision was predicated continue to be the facts of the case before the court." [58] "[I]t is a term applied to an established rule that when an appellate court passes on a question and remands the case to the lower court for further proceedings, the question there settled becomes the law of the case upon subsequent appeal." [59] The principle applies even if the prior resort to the appellate court is in a certiorari proceeding.[60]

The "law of the case" doctrine applies to the case at bar. For one, the certiorari proceeding in CA-G.R. SP No. 176218 involves the very same parties in the present case. For another, the legal issue at hand—whether "manufactured wood charcoal" is a timber or forest product under Section 77 of P.D. No. 705—had already been resolved by the CA in the earlier certiorari case. In the Decision dated November 28, 2024, the CA categorically ruled that charcoal is not included in the definition of "forest products" under P.D. No. 705.[61]

It does not appear that the OSG appealed the foregoing CA Decision. Hence, whether correct on general

principles or not, the ruling of the CA is binding on the RTC.[62] Under the principle of the law of the case, the RTC is prohibited from relitigating the very same issues that were already settled in CA-G.R. SP No. 176218; it must observe strict obedience and conformity to the Decision therein rendered by the CA.[63] In the same vein, petitioner cannot rely on any ruling that is adverse to the CA's legal conclusions.[64] Otherwise, there would be no end to litigation.[65]

In any event, no error was committed by the RTC in granting the Motion to Quash Amended Information. As further discussed below, manufactured wood charcoal is not within the purview of "timber or other forest products" under Section 3(q) in relation to Section 77 of P.D. No. 705, as amended.

The quashal of the Amended Information was proper because "manufactured wood charcoal" does not fall within the ambit of P.D. No. 705, as amended

Rule 117 of the Rules of Court allows the RTC to quash an Information when the facts charged therein do not constitute an offense. The rule requires the Information to state the acts or omissions complained of constituting the offense in ordinary and concise language, and in terms sufficient to enable a person of common understanding to know the crime being charged.[66]

The foregoing requirement is rooted in the constitutional right of the accused to due process and to be informed of the nature and cause of the accusation against him or her.[67] Such constitutional guarantee ensures that the accused is apprised, with reasonable certainty, of the acts or omissions imputed to him or her, thereby enabling the preparation of his or her defense.[68]

The State thus bears the burden to ensure that the Information is sufficient and that it correctly reflects the criminal charge against the accused.[69] To be sufficient, the allegations in the Information must be clear, definite, and adequate to constitute the offense charged.[70] It must allege all the essential facts constituting every element of the crime, for it is upon these factual averments that the criminal liability of the accused must rest.[71] Ergo, where the Information fails to allege the essential facts constituting each element of the offense, the Information becomes fatally defective and cannot support a judgment of conviction.[72]

In the case, respondent was charged with a violation of Section 77 of P.D. No. 705, as amended. The provision punishes two distinct offenses, viz.: first, cutting, gathering, collecting and removing timber or other forest products from any forest land, or timber from alienable or disposable public land, or from private land without any authority; and second, possession of timber or other forest products without the legal documents required under existing forest laws and regulations.[73]

The Original and Amended Information charged respondent with the second offense under Section 77 of P.D. No. 705, as amended, which is consummated "by the mere possession of forest products without the proper documents." [74] Thus, for the Information to be sufficient, it must allege facts demonstrating that: first, respondent had in his possession a forest product; and second, he did not have the legal documents authorizing him to possess such forest products.

In granting the Motion to Quash, the RTC essentially determined that the facts charged in the Amended Information do not constitute an offense under Section 77 of P.D. No. 705, as amended.

The Court agrees with the RTC.

The first element of the second offense under Section 77 of P.D. No. 705, as amended, was not sufficiently set forth in the Amended Information, which states that respondent possessed and transported "manufactured wood charcoal, a forest product."

The inclusion of "forest product" in the Amended Information is inadequate as it is a conclusion of law by the prosecutor and is not a factual averment.[75] The phrase is nothing more than a legal inference by the prosecutor that "manufactured wood charcoal" is a forest product based on his or her understanding of the applicable laws and regulations.[76] Certainly, it is the facts alleged in the body of the Information that determine the character of the crime.[77] Hence, the phrase, "a forest product," in the Amended Information is immaterial.

The inclusion of "manufactured wood charcoal" in the Amended Information is equally unavailing because it is not a "forest product" under Section 3(q) of P.D. No. 705, to wit:

Section 3. Definitions. —

....

q) Forest products means timber, pulpwood, firewood, bark, tree top, resin, gum, wood, oil, honey, beeswax, nipa, rattan, or other forest growth such as grass, shrub, and flowering plant, the associated water, fish, game, scenic, historical, recreational and geologic resources in forest lands. (*Italics supplied*)

"Wood" is classified as a "forest product" under the foregoing provision. Petitioner, thus, insists that "charcoal" is a forest product because it is derived from wood. To petitioner, the term is broad enough to include both raw and processed "wood" products.

The Court is not persuaded.

An elementary principle of statutory construction is that legislative intent must be ascertained from a consideration of the statute as a whole.[78] Thus, "the particular words, clauses and phrases should not be studied as detached and isolated expressions, but the whole and every part of the statute must be considered in fixing the meaning of any of its parts and in order to produce a harmonious whole." [79]

Based on the foregoing, the Court has repeatedly observed the doctrine of *noscitur a sociis* or "associated words" in interpreting the particular terms of a law. Under this principle, "the correct construction of a particular word or phrase that is ambiguous in itself or is equally susceptible of various meanings may be made by considering the company of the words in which the word or phrase is found or with which it is associated." [80] The doctrine allows the Court to remove any doubt or obscurity in a particular phrase or word in a statute by reference to words that are associated with the term.[81] After all, "a word or phrase in a statute is always used in association with other words or phrases, and its meaning may, thus, be modified or restricted by the latter." [82]

The term "wood" in Section 3(q) of P.D. No. 705, as amended, should therefore be interpreted by using the words associated with it. In this regard, the law's enumeration of forest products is followed by the phrase, "other forest growth." Meanwhile, "forest" has been defined as "a large tract of land covered with a natural growth of trees and underbrush." [83] Significantly, the Court has held that a natural or genuine forest product, as opposed to agricultural ones which are produced through labor and cultivation, grows wild on land or are gathered by humans without having either planted or taken care of it.[84]

Furthermore, the items enumerated in Section 3(q) are naturally produced by trees, plants, or animals. Verily, "bark" and "tree top" are parts of trees; "gum" [85] and "resin" [86] are tree or plant secretions; "beeswax" [87] is secreted by bees; "nipa" and "rattan" are palm growths; while "timber," [88] "pulpwood," [89] and "firewood" [90] are standing or felled trees that are classified according to their use, i.e., construction, paper production, and fuel. Clearly, the enumeration in Section 3(q) of P.D. No. 705, as amended, contemplates resources that grow on or are produced in forests naturally.

Section 3(q) of P.D. No. 705, as amended, must also be interpreted in reference to Section 77, which prohibits the

cutting, gathering, collecting, or removing of "timber or other forest products from any forest land, or timber from alienable or disposable public land, or from private land, without any authority." The term "timber or other forest products" in Section 77 should thus be interpreted as referring to raw or natural materials obtained directly from land. When related to Section 3(q), it becomes obvious that the statute covers resources that retain their original physical identity as forest growth, whether standing, severed, or gathered, but nonetheless remain in their natural state.

Notably absent from the definition of "forest products" is manufactured wood charcoal. Charcoal is not a naturally occurring forest product but a processed derivative. As defined, charcoal is "a dark or black porous carbon prepared from vegetable or animal substances (as from wood by charring in a kiln from which air is excluded)."[91] Indeed, as early as 1950, the Court in *Bermejo v. Collector of Internal Revenue*[92] clarified that charcoal is a manufactured product that is distinct from firewood because it is produced through physical and chemical processes that alter both the external and inner substance of wood. While charcoal is derived from wood, they are not the same. In its manufactured form, charcoal serves purposes that could not be achieved by raw wood:

Going into the merits of the controversy, we notice that the issue is the application to section 194(x) of the National Internal Revenue Code to a person who, for profit, makes nipa shingles or produces charcoal.

For convenience, said provision of law is reproduced:[]

"(x) 'Manufacturer' includes every person who by physical or chemical process alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for a special use or uses to which it could not have been put in its original condition, or who by any such process alters the quality of any such raw material or manufactured or partially manufactured product so as to reduce it to marketable shape or prepare it for any of the uses of industry, or who by any such process combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kind is and in such manner that the finished product of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption." (Sec. 194[x], Com. Act No. 466.).

. . . .

On the other hand, charcoal is produced by plaintiff as follows: Trees growing in the swamps are felled and cut into pieces of a certain length and size. The pieces are piled in a pit or oven. They are covered with cogon and earth. Then fire is set on them for several days. When the smoke becomes clear, the pit or oven is closed, the fire is extinguished and the wood has become charcoal.

It is common knowledge that charcoal is locally used for ironing clothes. Firewood would not do. Charcoal has also some scientific usefulness which is not possessed by firewood.

"Charcoal is used in the arts as . . . ; a filter, a defecator and decolorizer of solutions and water; an absorbent of gases and aqueous vapors; a non-conducting packing in icehouses, safes and refrigerators; an ingredient in gunpowder and fireworks; and in the galvanic battery and the electric light. . . ." (The Encyclopedia Americana, Vol. 6, 303).

The application of section 194(x) to charcoal is more easily perceivable. The process is a chemical or physical process altering the exterior texture and inner substance of the firewood in such manner as to prepare it for special

uses to which firewood may not be dedicated. Wherefore, in making charcoal for the market, plaintiff became a manufacturer within the meaning of the law.[93] (*Italics supplied*)

Through the process of charring, wood undergoes substantial physical and chemical transformation, resulting in a product that is distinct in character, composition, and use from raw wood.[94] Hence, by the time wood becomes charcoal, it is no longer "wood" in its natural, ordinary, scientific, or commercial sense. It becomes an object that is distinct and separate from its raw or original form,[95] with qualities and uses that are unique to it and which are not possessed by raw wood.[96]

At this juncture, the court deems it necessary to clarify the scope of the statutory phrase "timber or other forest products" under Section 77 of P.D. No. 705, as amended. Concededly, the Court has previously ruled that the law covers both raw and processed timber.[97] Nonetheless, it should be clarified that the foregoing pronouncement was made in cases involving lumber or processed timber which retained the physical and structural characteristics, quality, and adaptability in uses of wood in its raw or original form.

Specifically, in *Mustang Lumber, Inc v. CA*,[98] the Court held that although P.D. No. 705 does not expressly define timber or lumber, the latter term is understood in its ordinary sense as processed timber or logs prepared for the market.[99] We explained that lumber remains within the coverage of Section 77 of P.D. No. 705 because it is merely a processed form of timber that retains the essential identity of wood.[100]

Tan v. People[101] further clarifies that based on American jurisprudence, "lumber" is "timber" that was "sawed or split into marketable form." The act of cutting or sawing timber into smaller pieces to produce "lumber" still falls within the prohibited acts in Section 77 of P.D. No. 705—cutting, gathering, collecting, or removing timber or other forest products from land. Consequently, in *Mustang* and similar cases, the Court held that the law makes no distinction between raw and processed timber for purposes of enforcing the penal provisions of Section 77 of P.D. No. 705.

Furthermore, "firewood," which pertains to wood or forest growth that are cut for fuel,[102] and "pulpwood," which refers to wood used in making pulp for paper,[103] are expressly included in the definition of "forest products" in Section 3(q) of P.D. No. 705, as amended. "Firewood," "pulpwood," and "lumber" refer to forest growths that are felled, gathered, and/or cut into smaller pieces. All retain the physical and chemical traits of wood; the only difference is that "firewood" is used for fuel, "pulpwood" is for paper production, while "lumber" is used for building and construction.[104] Lumber, like firewood and pulpwood, may therefore be classified as a forest product under Section 3(q).

Still, *Mustang* and the cases that cite it do not serve as basis to hold that every processed wood or timber are included in Section 77 of P.D. No. 705, as amended. American case law elucidates when an article that uses or is derived from natural resources may achieve an identity that is different from its source or components. In a case, it was held that a product becomes new when it acquires a name, character, or use that is distinct from that of the original substance subjected to manufacturing processes.[105]

Later cases clarified that a mere change in name or size is insufficient; rather, it must be shown that the article has been so advanced that it has acquired new characteristics or uses that exclude many of its original uses.[106] Stated otherwise, cosmetic or superficial changes in size or dimension do not convert a natural resource into a new product.[107] To be distinct, the article must have gone through a substantial transformation in form, quality, and adaptability in use that the original did not possess.[108]

Hence, in *United States v. Dudley*,[109] similar to *Mustang*, it was held that "dressed lumber" was not a new product because it served general purposes—building and construction—that were no different from the

original.[110] In the same vein, there was no new product in *School District of Philadelphia v. American Leonic Manufacturing Company*,[111] where all that the company has done was to change the size of the original by breaking it into smaller pieces.[112] Dudley nevertheless clarifies that if the manufacture has so far advanced that the wood material can only be used for a definite purpose, such as sashes, blinds, mouldings, spars, boxes, or furniture, it becomes a "manufacture of wood" that is of distinct identity and quality from the original.[113]

As applied, the cutting of lumber in *Mustang* and in similar cases[114] decided by the Court fell within the prohibited acts contemplated in Section 77 of P.D. No. 705, as amended, because the articles therein were still wood that was simply resized or cut into another shape. Any difference from timber or wood was superficial, as the lumber in those cases had no quality or adaptability in use that timber or wood in their original form did not possess.

Manufactured wood charcoal, however, cannot be placed in the same category. By the time wood becomes charcoal, it no longer retains the same characteristics as timber or wood contemplated by P.D. No. 705. As explained in *Bermejo*, charcoal is different from wood in form, quality or substance, and adaptability in use. Unlike lumber, charcoal results from pyrolysis or the carbonization of wood, a process that fundamentally alters its physical and chemical composition. The process reduces the material's water content, hydrogen, and oxygen, which makes charcoal more carbon-rich and higher in heat energy compared with raw wood.[115] Charcoal may also be dedicated for purposes that cannot be achieved through the use of natural wood, such as the production of gunpowder, fireworks, galvanic battery, and electric light.[116]

To summarize, the enumeration of "forest products" in Section 3(q) of P.D. No. 705, as amended, is qualified by the general term, "other forest growth." Further, Section 77 penalizes the cutting, gathering, collecting, or removing of timber or other forest products, from forest land, from alienable or disposable public land, or from private land, without authority. Under the foregoing provisions of the statute, the term "timber or forest products" must be understood to contemplate forest or plant growths in their raw or natural form, which could be cut, gathered, collected, or removed from land. Once the material has been processed or manufactured, such that it acquires a form, quality or substance, and adaptability in uses that are unique to it and distinct from the natural resource, then it should be excluded from "timber or other forest products" in Section 77 of P.D. No. 705, as amended.

As a rule, the Court cannot read into the statute what the lawmaker deliberately omitted. As correctly held by the RTC, under the principle of *expressio unius est exclusio alterius*, the express enumeration of forest products in Section 3(q) excludes those not mentioned. This principle applies with particular force in the interpretation of penal statutes, which must be strictly construed against the State and liberally in favor of the accused.

Section 77 of P.D. No. 705 is a penal provision; as such, the acts and objects that are subject to criminal sanction under the law must be clear, definite and unambiguous. Courts are not at liberty to enlarge the scope of criminal liability by implication, analogy, equity, or policy considerations.[117] To treat manufactured wood charcoal as a forest product solely because it originates from wood would require the Court to extend the reach of the statute beyond its text.

Further, petitioner's argument—that all forms of processed wood are included in Section 77 of P.D. No. 705, amended—cannot be sustained as it would lead to absurd results. Carried to its logical conclusion, the possession of every manufactured article of commerce that uses wood as an ingredient or component, such as cabinets, furniture, wooden figurines, and even firearms with wooden stocks, would be included in the definition of "timber or other forest products" in Section 77. Such interpretation of the law cannot be adopted, for it is elementary that statutes should be given a reasonable interpretation to preclude absurdity in its application.[118]

Neither may the DENR, through an administrative issuance, include "charcoal" in the statutory definition of "forest products" in Section 3(q) of P.D. No. 705. While the DENR is authorized by Sections 7 and 9[119] of P.D. No. 705 to promulgate the rules and regulations that are necessary to implement the provisions of the Revised Forestry Code, it cannot abridge, enlarge, supplant, or modify the enabling statute, for such power is granted only to the Legislature.[120] Certainly, "a law cannot be amended by a mere regulation, and the administrative agency issuing the regulation may not enlarge, alter, or restrict the provisions of the law it administers." [121]

At this juncture, the Court deems it necessary to clarify that this ruling does not operate to invalidate DAO No. 97-32 in its entirety. The issuance remains effective as an administrative mechanism governing the apprehension, seizure, confiscation, and disposition of forest products and related implements within the DENR's regulatory framework. However, the inclusion of charcoal within the definition of "forest products" cannot be sustained, as it finds no basis under P.D. No. 705, as amended.

It is a fundamental principle that administrative issuances must conform to the law they seek to implement.[122] While administrative agencies are empowered to promulgate rules to carry out the provisions of a statute, such authority is limited to filling in the details for its proper enforcement and does not extend to altering, enlarging, or supplanting the statutory text.[123] This limitation applies with greater force in the context of penal statutes. Criminal liability must rest on a clear and unequivocal provision of law, thus, it cannot be created or extended by implication, administrative interpretation or regulation. Therefore, since P.D. No. 705, as amended, does not include charcoal within the definition of "forest products," such inclusion cannot be supplied by administrative fiat.

All told, the RTC committed no error in granting the Motion to Quash Amended Information. "Manufactured wood charcoal" is not a forest product under Section 3(q) in relation to Section 77 of P.D. No. 705, as amended. As such, the facts alleged in the Amended Information, even if hypothetically admitted, do not constitute the offense charged.

Consequently, the RTC correctly dismissed Criminal Case No. CR20-11418 for being in accordance with Section 4, Rule 117 of the Rules of Court, which states:

Section 4. Amendment of the complaint or information. — If the motion to quash is based on an alleged defect of the complaint or information which can be cured by amendment, the court shall order that an amendment be made.

If it is based on the ground that the facts charged do not constitute an offense, the prosecution shall be given by the court an opportunity to correct the defect by amendment. The motion shall be granted if the prosecution fails to make the amendment, or the complaint or information still suffers from the same defect despite the amendment.

Here, although the prosecution was afforded the opportunity to amend, the Amended Information continued to suffer from the same fatal infirmity—charging an act that is not criminalized by Section 77 of P.D. No. 705, as amended. Ergo, the RTC had no alternative but to grant the Motion to Quash. The dismissal of Criminal Case No. CR20-11418 against respondent was therefore proper under the premises.

To be clear, it is respondent's act of possessing "manufactured wood charcoal" that is excluded from the coverage of Section 77 of P.D. No. 705, as amended. If the government believes that the wood used by respondent to produce charcoal was obtained through the acts prohibited in Section 77, then the State may prosecute the person responsible for such unlawful conduct. Still, the Original and Amended Information do not allege that respondent was the one who cut, collected, gathered, or removed a forest product belonging to the government or a private individual on a forest land, public land, or private land, without the requisite authority from the State. Hence, the

dismissal of the Amended Information was proper.

A final note

The Court acknowledges the policy arguments advanced by the OSG and does not dispute that manufactured wood charcoal originates from wood, which is a forest product. Nonetheless, to adopt petitioner's position would require the Court to expand the coverage of a penal statute beyond what its text plainly provides.

At the core of criminal adjudication lies the fundamental maxim *nullum crimen, nulla poena sine lege*: there is no crime when there is no law punishing it.[124] Criminal liability may be imposed only for acts that are clearly and unequivocally penalized by statute, not by inference, implication, or perceived policy objectives.[125] This principle exists precisely because criminal punishment involves the taking of life, liberty, or property, and due process demands that such deprivation rest on a direct and definite provision of law, not on an expansive interpretation motivated by legislative intent or public policy considerations.

This safeguard applies with even greater force in cases involving special penal laws, where the acts punished and the objects covered must be expressly stated and strictly construed. *Verba legis non est recedendum*—from the words of a statute there should be no departure.[126] Where the language of the law is clear and unambiguous, it must be executed according to its express terms and not based on the supposed spirit or policy behind it.[127] Courts are not at liberty to supply omissions, broaden statutory definitions, or criminalize conduct that the Legislature itself has not plainly proscribed.

Accordingly, while the Court is not unmindful of the environmental concerns underlying P.D. No. 705, as amended, such considerations cannot override the constitutional mandate that penal statutes be construed strictly in favor of the accused. Any expansion of criminal liability to include manufactured wood charcoal as a forest product must come from Congress, not from judicial interpretation.

ACCORDINGLY, the Petition for Review on Certiorari is DENIED. The Resolution dated July 31, 2025, of Branch 42, Regional Trial Court, Pinamalayan, Mindoro Oriental in Criminal Case No. CR20-11418 is AFFIRMED. The Motion to Quash the Amended Information is GRANTED and Criminal Case No. CR20-11418 against respondent Rudy Villagen y Suelos is hereby DISMISSED.

SO ORDERED.

Caguioa (Chairperson), Gaerlan, and Dimaampao, JJ., concur.
Singh,[*] J., on leave.

[*] On leave.

[1] Rollo, pp. 13-40.

[2] *Id.* at 41-46. Penned by Presiding Judge Erwin Y. Dimayacyac.

[3] *Id.* at 51-52.

[4] *Id.* at 53-54.

[5] Formerly Section 68 following the subsequent renumbering by Presidential Decree No. 1559 and Executive Order No. 277 of Presidential Decree No. 705.

[6] Rollo, p. 53.

[7] Id. at 55, see Order dated November 23, 2020.

[8] Id. at 56-61.

[9] SECTION 3[.]

(q) Forest product means timber, pulpwood, firewood, bark, tree top, resin, gum, wood, oil, honey, beeswax, nipa, rattan, or other forest growth such as grass, shrub, and flowering plant, the associated water, fish, game, scenic, historical, recreational and geologic resources in forest lands.

[10] Id. at 57-58.

[11] Id. at 62-64. Penned by Presiding Judge Erwin Y. Dimayacyac.

[12] Id. at 64.

[13] SECTION 1[.]

e. FOREST PRODUCTS — Refers to timber including lumber, pulpwood, firewood, bark, tree top, resin, gum, wood, oil, honey, beeswax, nipa, rattan, charcoal, or other forest growth, such as but not limited to grass, shrub, flowering plants in forest lands, and others. (*Italics supplied*)

[14] Rollo, pp. 63-64.

[15] Id. at 66-76.

[16] Id. at 67-69.

[17] Id.

[18] Id. at 77-78.

[19] Id. at 79-100.

[20] Id. at 89-91.

[21] Id. at 101-106.

[22] Id. at 102-104.

[23] Id. at 108-118. Penned by Associate Justice Nina G. Antonio-Valenzuela and concurred in by Associate Justices Florencio M. Mamauag, Jr. and Eleuterio L. Bathan of the Eighth Division, Court of Appeals, Manila.

[24] Id. at 118.

[25] SECTION 4. Amendment of the complaint or information. — If the motion to quash is based on an alleged defect of the complaint or information which can be cured by amendment, the court shall order that an amendment be made. (4a)

If it is based on the ground that the facts charged do not constitute an offense, the prosecution shall be given by the court an opportunity to correct the defect by amendment.

The motion shall be granted if the prosecution fails to make the amendment, or the complaint or information still suffers from the same defect despite the amendment.

[26] Rollo, pp. 114-116.

[27] Id. at 116-117.

[28] Id. at 117.

[29] Id. at 119.

[30] Id. at 51-52.

[31] Id. at 51.

[32] Id. at 120-127.

[33] Id. at 122-125.

[34] Id. at 46.

[35] Id. at 42-44.

[36] Id. at 44-45.

[37] Id. at 45.

[38] Id. at 46.

[39] Id. at 26-27.

[40] Id. at 29-30.

[41] Id.

[42] See Supreme Court Memorandum Order No. 86-2025, which deemed September 22, 2025, a holiday for purposes of reckoning filing and other reglementary period.

[43] Rollo, pp. 37-38, Affidavit of Service and Filing dated September 23, 2025.

[44] Id. at 13.

[45] SECTION 3. Mandatory Electronic Filing and Service. — By December 1, 2024, the primary and mandatory manner of service of outbound court documents within a certified judicial region shall be through electronic transmittal, except for summons, which shall continue to be governed by Rule 14 of the 2019 Amendments to the 1997 Rules of Civil Procedure.

By December 1, 2024, all filing and service of pleadings, motions, and other documents to the parties and their counsels in cases within certified judicial regions shall be done through e-mail of PDF copies. Provided, the filing and service of initiatory pleadings shall continue to be governed by Rule 13 and other pertinent rules under the 2019 Amendments to the 1997 Rules of Civil Procedure until their amendment, subject to the requirement of submission of PDF copies pursuant to Section 1, paragraph 3 of this Resolution. Further to Section 1, paragraph 2, the filing and service through e-mail of court submissions not readily amenable to digitization in PDF and sealed and confidential court records may continue to be waived upon motion of the filing party or counsel.

The effectivity of this Section shall be subject to the completion of the conditions on the certification of judicial regions in Section 6 of this Resolution. (Underscoring supplied)

[46] SECTION 14. Conventional service or filing of orders, pleadings and other documents. — Notwithstanding the foregoing, the following orders, pleadings, and other documents must be served or filed personally or by registered mail when allowed, and shall not be served or filed electronically, unless express permission is granted

by the Court:

(a) Initiatory pleadings and initial responsive pleadings, such as an answer;

[47] RULES OF COURT, RULE 6, sec. 1, which states:

SECTION 1. Pleadings defined. — Pleadings are the written statements of the respective claims and defenses of the parties submitted to the court for appropriate judgment.

[48] SECTION 1. Filing of petition with Supreme Court. — A party desiring to appeal by certiorari from a judgment or final order or resolution of the Court of Appeals, the Sandiganbayan, the Regional Trial Court or other courts whenever authorized by law, may file with the Supreme Court a verified petition for review on certiorari.

The petition shall raise only questions of law which must be distinctly set forth.

[49] It was only in A.M. No. 25-09-16-SC, which took effect on October 30, 2025, when the Court required that all pleadings and motions, whether initiatory or for a docketed case, be electronically filed, subject to certain exceptions. Section 1 thereof states:

SECTION 1. Coverage; Excluded Cases. — Starting October 30, 2025 and subject to the transitory period for electronic service, all pleadings, motions, and other papers filed in the Supreme Court, whether initiatory or for a docketed case, must be electronically filed in accordance with this Rules, except in the following cases which shall continue to be governed by existing rules of procedure ("excluded cases"):

[50] See *Estrella v. SM Prime Holdings, Inc.*, 936 Phil. 388, 404 (2023) [Per J. Lopez, J., Second Division] and *Barroso v. Commission on Audit*, 900 Phil. 604, 610-611 (2021) [Per J. Lazaro-Javier, En Banc].

[51] *Jovero v. Cerio*, 905 Phil. 82, 92 (2021) [Per J. Hernando, Third Division].

[52] *Id.*

[53] *People v. Romualdez*, 581 Phil. 462, 475 (2008) [Per J. Brion, En Banc] and *People v. Romualdez*, 605 Phil. 194, 205-206 (2009) [Per J. Tinga, En Banc].

[54] 293 Phil. 793 (1993) [Per J. Narvasa, Second Division].

[55] *Id.* at 799.

[56] *Bascon v. Negre, Jr., et al.*, 938 Phil. 32, 19 (2023) [Per J. Hernando, En Banc], citing *General Mariano Alvarez Services Cooperative, Inc. v. National Housing Authority*, 753 Phil. 353, 359 (2015) [Per J. Peralta, Third Division].

[57] *Disini v. Republic*, 904 Phil. 13, 35 (2021) [Per J. Hernando, En Banc].

[58] *PCI Fortaleza v. Hon. Gonzalez*, 780 Phil. 19, 30 (2016) [Per J. Leonardo-De Castro, First Division].

[59] *Oriental Shipmanagement Co., Inc. v. Bastol*, 636 Phil. 358, 382 (2010) [Per J. Velasco, Jr., First Division].

[60] *PCI Fortaleza v. Hon. Gonzalez*, supra at 31, citing *Banco de Oro-EPCI, Inc. v. Tansipek*, 611 Phil. 90, 97-98 (2009) [Per J. Chico-Nazario, Third Division].

[61] *Rollo*, pp. 116-117.

[62] *Export Processing Zone Authority v. Pulido*, 671 Phil. 834, 842-843 (2011) [Per J. Bersamin, First Division].

[63] *Development Bank of the Phils. v. Guariña Agricultural & Realty Development Corporation*, 724 Phil. 209,

224-225 (2014) [Per J. Bersamin, First Division].

[64] See *Export Processing Zone Authority v. Pulido*, supra at 843.

[65] See *Development Bank of the Phils. v. Guariña Agricultural & Realty Development Corporation*, supra at 225.

[66] RULES OF COURT, RULE 110, secs. 6 and 9, viz:

SECTION 6. Sufficiency of complaint or information. — A complaint or information is sufficient if it states the name of the accused; the designation of the offense given by the statute; the acts or omissions complained of as constituting the offense; the name of the offended party; the approximate date of the commission of the offense; and the place where the offense was committed.

....

SECTION 9. Cause of the accusation. — The acts or omissions complained of as constituting the offense and the qualifying and aggravating circumstances must be stated in ordinary and concise language and not necessarily in the language used in the statute but in terms sufficient to enable a person of common understanding to know what offense is being charged as well as its qualifying and aggravating circumstances and for the court to pronounce judgment.

[67] CONST. art. III, secs. 1 and 14(2).

[68] *Police Officer 2 Pineda v. People*, 983 Phil. 583, 594 (2023) [Per J. Lazaro-Javier, Second Division].

[69] *Reyes v. People*, 855 Phil. 991, 1002 (2019) [Per J. Peralta, Third Division].

[70] *People v. Solar*, 858 Phil. 884, 927 (2019) [Per J. Caguioa, En Banc], citing *Dela Chica v. Sandiganbayan*, 462 Phil. 712, 719 (2003) [Per J. Azcuna, First Division]; *Quimvel v. People*, 808 Phil. 889, 912 (2017) [Per J. Velasco, Jr., En Banc].

[71] *People v. Solar*, id. at 927; *Gomez v. People*, 889 Phil. 915, 953-954 (2020) [Per J. Gesmundo, En Banc].

[72] See *People v. Sandiganbayan (Fourth Division), et al.*, 769 Phil. 378, 387 (2015) [Per J. Jardeleza, Third Division] and *Abunado v. People*, 470 Phil. 420, 427-428 (2004) [Per J. Ynares-Santiago, First Division].

[73] *Villarin v. People*, 672 Phil. 155, 170 (2011) [Per J. Del Castillo, First Division]; *Aquino v. People*, 611 Phil. 442, 450 (2009) [Per J. Carpio, First Division].

[74] *Villarin v. People*, id.

[75] See *People v. Sia, Jr.*, 953 Phil. 192, 206-207 (2024) [Per J. Inting, Third Division].

[76] See *Mercene v. Government Service Insurance System*, 823 Phil. 200, 207 (2018) [Per J. Martires, Third Division]; *Siquian v. People*, 253 Phil. 217, 224 (1989) [Per J. Cortes, Third Division].

[77] *People v. Dasmariñas*, 819 Phil. 357, 373-374 (2017) [Per J. Bersamin, Third Division].

[78] *Republic v. Sandiganbayan*, First Division, 255 Phil. 71, 81 (1989) [Per J. Gutierrez, Jr., En Banc].

[79] *Philippine Chamber of Commerce and Industry v. Department of Energy*, 897 Phil. 607, 632 (2021) [Per J. Leonen, En Banc].

[80] *Macapagal-Arroyo v. People*, 808 Phil. 1042, 1058 (2017) [Per J. Bersamin, En Banc].

[81] *Kua v. Barbers*, 566 Phil. 516, 534 (2008) [Per J. Azcuna, First Division].

- [82] Calleja v. Executive Secretary Medialdea, 918-B Phil. 1, 106 (2021) [Per J. Carandang, En Banc].
- [83] People v. Nazario, 247-A Phil. 276, 292 (1988) [Per J. Sarmiento, En Banc], citing Ramos v. Director of Lands, 39 Phil. 175, 179 (1918) [Per J. Malcolm, En Banc].
- [84] Mercado v. Collector of Internal Revenue, 32 Phil. 271, 276 (1915) [Per J. Torres, En Banc].
- [85] Defined in the Merriam-Webster dictionary as "any of numerous colloidal polysaccharide substances of plant origin that are gelatinous when moist but harden on drying and are salts of complex organic acids;" "any of various plant exudates (such as an oleoresin or gum resin)."
- [86] Defined in the Merriam-Webster Dictionary as "any of various solid or semisolid amorphous fusible flammable natural organic substances that are usually transparent or translucent and yellowish to brown, are formed especially in plant secretions, are soluble in organic solvents (such as ether) but not in water, are electrical nonconductors, and are used chiefly in varnishes, printing inks, plastics, and sizes and in medicine."
- [87] Defined in the Merriam-Webster dictionary as "a substance that is secreted by honeybees and is used by them for constructing the honeycomb, that is a dull, typically yellow solid that is plastic when warm, and that is composed primarily of a mixture of esters, hydrocarbons, and fatty acids."
- [88] Defined as "wood felled for building or other such like use." (Black's Law Dictionary, Revised Fourth Edition, West Publishing Co. (1968), p. 1653.
- [89] Defined in the Merriam-Webster Dictionary as "a wood (as of aspen, hemlock, pine, or spruce) used in making pulp for paper."
- [90] Defined in the Merriam-Webster Dictionary as "wood used for fuel."
- [91] "Charcoal." Merriam-Webster.com Dictionary, Merriam-Webster, <https://www.merriam-webster.com/dictionary/charcoal>. Last accessed on March 15, 2026.
- [92] 87 Phil. 96 (1960) [Per J. Bengzon, En Banc].
- [93] Bermejo v. Collector of Internal Revenue, id. at 98-100.
- [94] See Braadbaart and Poole, Morphological, chemical and physical changes during charcoalification of wood and its relevance to archaeological contexts, Journal of Archaeological Science, <https://www.sciencedirect.com/science/article/abs/pii/S0305440308000575#!>, last accessed on December 28, 2025.
- [95] See Ngo Shiek v. Collector of Internal Revenue, 100 Phil. 60, 62-63 (1956) [Per J. J. B. L. Reyes, En Banc].
- [96] See Concrete Aggregates, Inc. v. Court of Tax Appeals, 264 Phil. 28, 36 (1990) [Per J. Regalado, Second Division] and Oriental Kapok Industries v. Commissioner of Internal Revenue, 117 Phil. 149, 153 (1963) [Per J. Barrera, En Banc].
- [97] Merida v. People, 577 Phil. 243,256 (2008) [Per J. Carpio, First Division]; Tan v. People, 325 Phil. 724, 735-737 (1998) [Per J. Panganiban, First Division]; Lalican v. Hon. Vergara, 342 Phil. 485, 493-494 (1997) [Per J. Romero, Second Division]; Mustang Lumber, Inc. v. CA, 327 Phil. 214, 234 (1996) [Per J. Davide, Jr., En Banc].
- [98] 327 Phil. 214 (1996) [Per J. Davide, Jr., En Banc].
- [99] Id. at 234.

[100] *Id.*, citing P.D. No. 705, sec. 3(aa).

[101] *Supra*.

[102] Black's Law Dictionary (1968), Revised Fourth Edition, West Publishing Co., p. 761, citing *Hogan v. Hogan*, 102 Mich. 641, 61 N.W. 73.

[103] *Tan v. People*, *supra* at 735.

[104] *Id.*

[105] *De Jonge v. Magone*, 159 U.S. 562, 568, 16 S. Ct. 119, 122 (1895), citing *Hartranft v. Wiegmann*, 121 U.S. 609, 615 (1887).

[106] *Konishi Kotakudo Co. v. United States*, 17 C.C.P.A. 355, 363-64 (U.S. C.C.P.A. 1929); *United States v. Dudley*, 174 U.S. 670, 672-73, 19 S. Ct. 801, 801-02 (1899).

[107] *Bindex Corp. v. Pittsburgh*, 504 Pa. 584, 587, 475 A.2d 1320, 1322 (1984); *Bus. Tax Office of Sch. Dist. v. Parent Metal Prods., Inc.*, 402 Pa. 361, 364, 167 A.2d 257, 258-59 (1961). See also *Sch. Dist. v. Am. Leonie Mfg. Co.*, 205 Pa. Super. 243, 246-47, 209 A.2d 5, 6-7 (1965).

[108] *Bindex Corp. v. Pittsburgh*, 504 Pa. 584, 587, 475 A.2d 1320, 1322 (1984); *Bus. Tax Office of Sch. Dist. v. Parent Metal Prods., Inc.*, 402 Pa. 361, 364, 167 A.2d 257, 258-59 (1961).

[109] 174 U.S. 670 (1899).

[110] *Id.* at 672-673.

[111] *Co.*, 205 Pa. Super. 243, 209 A.2d 5 (1965).

[112] *Id.* at 246-247.

[113] *United States v. Dudley*, 174 U.S. 670, 672-673 (1899).

[114] *Merida v. People*, *supra* note 97, at 256; *Tan v. People*, *supra* note 97, at 735-737; *Lalican v. Hon. Vergara*, *supra* note 97, at 493-494.

[115] See Hageman, H., Spokas, K., Schmidt, H., Kagi, R., Bohler, M., and Bucheli, T. (February 9, 2018). Activated Carbon, Biochar and Charcoal: Linkages and Synergies across Pyrogenic Carbon's ABCs, p. 6. Available at <https://www.mdpi.com/2073-4441/10/2/182> [Last accessed on March 13, 2026]; Pyshyev, S., Miroshnichenko, D., Malik, I., Contreras, A., Hassan, N., and Eirasoul, A. (2021). State of the Art in the Production of Charcoal: A Review, pp. 63-66. Available at https://science2016.lp.edu.ua/sites/default/files/Full_text_of_%20papers/full_text_1057.pdf [Last accessed on March 13, 2026]; and Ruiz-Aquino, F., Ruiz-Angel, S., Santiago-Garcia, W., Fuente-Carrasco, M., Sotomayor-Castellanos, J., and Carrillo-Parra, A. (April 2018). Energy Characteristics of Wood and Charcoal of Selected Tree Species in Mexico, p. 75. Available at <https://www.woodresearch.sk/wr/201901/07.pdf> [Last accessed on March 13, 2026.]

[116] *Bermejo v. Collector of Internal Revenue*, *supra* note 92, at 99, citing *The Encyclopedia Americana*, Vol. 6, 303.

[117] *People v. Cardenas*, 598 Phil. 131, 140 (2009) [Per J. Carpio-Morales, Second Division]; *Allied Banking Corp. v. Ordoñez*, 270 Phil. 337, 347 (1990) [Per J. Padilla, Second Division].

[118] Municipality of Nueva Era, Ilocos Norte v. Municipality of Marcos, Ilocos Norte, 570 Phil. 395, 419 (2008) [Per J. R. T. Reyes, En Banc].

[119] SECTION 7. Supervision and Control. The Bureau shall be directly under the control and supervision of the Secretary of the Department of Natural Resources, hereinafter referred to as the Department Head.

SECTION 9. Rules and Regulations. The Department Head, upon the recommendation of the Director of Forest Development, shall promulgate the rules and regulations necessary to implement effectively the provisions of this Code.

[120] Executive Secretary v. Southwing Heavy Industries, Inc., 518 Phil. 103, 128 (2006) [Per J. Ynares-Santiago, En Banc].

[121] Republic of the Philippines v. Pryce Corporation, Inc., 937 Phil. 639, 659 (2023) [Per J. Zalameda, En Banc], citing Commissioner of Internal Revenue, Central Luzon Drug Corp., 496 Phil. 307, 332 (2005) [Per J. Panganiban, Third Division]

[122] Secretary Soliman v. Santos, 944 Phil. 448, 458 (2007) [Per J. Marquez, First Division].

[123] See Department of Finance v. Asia United Bank, 917 Phil. 271, 282 (2021) [Per J. Zalameda, Third Division]; Pantaleon, et al. v. Metro Manila Development Authority, 890 Phil. 453, 478 (2020) [Per J. Leonen, En Banc]; Miners Asso. of the Phil. v. Hon Factoran, Jr., et al., 310 Phil. 113, 128 (1995) [Per J. Romero, En Banc].

[124] Peñalosa v. Ocampo, 941 Phil. 680, 695 (2023) [Per J. Leonen, Second Division].

[125] See J. Carpio, Dissenting Opinion in Spouses Romualdez v. COMELEC, et al., 576 Phil. 357, 420 (2008) [Per J. Chico-Nazario, En Banc].

[126] National Grid Corporation of the Philippines v. Manila Electric Company, 955 Phil. 128, 141 (2016) [Per J. Zalameda, First Division], citing Tumabini v. People, 871 Phil. 289, 304 (2020) [Per J. Gesmundo, Third Division].

[127] See Rama v. Spouses Nogra, 910 Phil. 201, 208 (2021) [Per J.M. Lopez, First Division].

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