

HILARIO P. SORIANO, PETITIONER, VS. DEPUTY OMBUDSMAN FOR LUZON VICTOR C. FERNANDEZ, FLORIZA A. BRIONES, GRAFT INVESTIGATION AND PROSECUTION OFFICER II, DONNA B. PASCUAL, GRAFT I...

G.R. No. 168157. August 19, 2015

Ponente: BERSAMIN, J.

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BERSAMIN, J.:

The discretion of the Office of the Ombudsman in the determination of probable cause to charge a respondent public official or employee cannot be interfered with in the absence of a clear showing of grave abuse of discretion amounting to lack or excess of jurisdiction.

The Case

By petition for certiorari, the complainant assails the resolution issued on August 30, 2004 dismissing for lack of probable cause the criminal complaint he had filed on February 27, 2003 in the Office of the Deputy Ombudsman for Luzon charging respondent Adonis C. Cleofe, Acting Registrar of Deeds of Batangas City, with violation of Section 3(e) of Republic Act No. 3019 (Anti-Graft and Corrupt Practices Act), docketed as OMB-L-C-04-0292-C. It is noted that the dismissal of the charge had been recommended by Floriza A. Briones, Graft Investigation and Prosecution Officer II of the Office of the Ombudsman; endorsed by Director Emilio A. Gonzales, III, CESO III; and approved by respondent Victor C. Fernandez, as Deputy Ombudsman for Luzon.[1]

The petitioner moved to reconsider the dismissal, but his motion was denied on March 1, 2005 for its lack of merit.[2]

Antecedents

The petitioner was the president of Soriano Holdings Corporation. He attested that on September 8, 1999, one Romeo L. Santos executed a Deed of Assignment[3] transferring and conveying to Soriano Holdings Corporation the parcel of land situated on P. Burgos Street, Batangas City, where the First Coconut Rural Bank, Inc. (First Coconut) conducted its business. As a consequence, Santos delivered the owner's copy of Transfer Certificate of Title No. T-43029 to Soriano Holdings Corporation. However, the petitioner was not able to register the Deed of Assignment because of some urgent business transactions that then required his full attention.

Prior to the assignment on September 8, 1999, however, Santos and First Coconut had a standing lease contract covering the parcel of land that would expire on February 3, 2008. Thus, although TCT No. T-43029 was still in the name of Santos, First Coconut paid its monthly rentals directly to Soriano Holdings Corporation with the acquiescence of Santos.

On or about August 25, 2003, First Coconut received a copy of the writ of possession issued by then Presiding Judge Romeo F. Barza of the Regional Trial Court, Branch 3, in Batangas City (RTC) directing First Coconut to

vacate the leased premises within five days from notice. First Coconut then learned for the first time that the land had been the subject of a litigation between Santos and one Ma. Teresa Robles.[4]

First Coconut further learned from its inquiries that the RTC had earlier disposed of the case between Santos and Robles through its order dated January 28, 2002,[5] as follows:

WHEREFORE, in view of the foregoing, the instant motion is hereby granted and order is hereby given:

1. Divesting defendants spouses Romeo L. Santos and Florencia P. Puno of their title over the parcel of land covered by TCT No. T-43029 and vesting title thereof to plaintiff Ma. Teresa S. Robles;
2. Directing the Batangas City Register of Deeds to cancel the outstanding owner's duplicate copy of TCT No. T-43029 issued in the name of Romeo L. Santos, married to Florencia Puno and issue in lieu thereof a new owner's duplicate copy in the name of Ma. Teresa S. Robles containing a memorandum of annulment of outstanding duplicate after payment of proper taxes and fees;
3. Directing the Branch Clerk of Court to issue the writ of possession.

The order of January 28, 2002 was the product of the order earlier issued on February 28, 2001 to resolve Robles' Motion For Judgment on the Pleadings by directing, on one hand, the Spouses Romeo L. Santos and Florencia Puno (Spouses Santos) to cause the Deed of Absolute Sale to be notarized before a Notary Public; to deliver the notarized Deed of Absolute Sale to Robles; and to surrender possession of TCT No. T-43029 to Robles; and, on the other hand, Robles to execute a Special Power of Attorney authorizing the Spouses Santos to sell the property covered by TCT No. T-43029 at a price higher than P20,000,000.00, and afterward to divide the difference between the purchase price and the P20,000,000.00 equally between herself, and the Spouses Santos.[6]

Robles complied with the order of February 28, 2001, but the Spouses Santos did not. Hence, Robles moved for the issuance of the writ of execution to compel the Spouses Santos to comply with the order.[7]

On September 25, 2001, the RTC issued the writ of execution.[8] However, on October 15, 2001, the sheriff reported that the Spouses Santos did not comply with the writ of execution.[9] Hence, Robles sought an order from the RTC to:

(1)

direct the sheriff or the clerk of this Court to execute a deed of sale over the subject property in favor of the plaintiff or in lieu of directing a conveyance, divesting the title of the defendants over the said property and vesting said title in the plaintiff, under Sec. 10 (a) of Rule 39 of the Revised Rules of Civil Procedure; (2) annul owner's duplicate certificate of TCT No. T-43029 and direct the Register of Deeds of Batangas City to issue a new certificate of title in lieu thereof in the name of plaintiff upon payment of the necessary taxes and fees; and (3) issue a writ of possession over the subject property in favor of the plaintiff.[10]

On January 28, 2002, the RTC issued the writ of possession.[11]

On August 27, 2003, First Coconut filed an Urgent Motion to Quash Writ of Possession in order to protect its interest in the parcel of land.[12]

Respondent Atty. Cleofe, then the Acting Registrar of Deeds, canceled TCT No. T-43029, and issued a new owner's TCT in the name of Robles without the payment of proper taxes and fees.[13]

Consequently, on August 29, 2003,[14] the petitioner, through counsel, wrote to Atty. Cleofe for enlightenment on the transfer of the parcel of land without the payment of the capital gains tax and related fees. Atty. Cleofe's reply did not satisfy the petitioner.[15]

On February 27, 2004, therefore, the petitioner charged Atty. Cleofe in the Office of the Deputy Ombudsman for Luzon with the violation of Section 3 (e) of Republic Act No. 3019, as amended.[16] He alleged in his affidavit that Atty. Cleofe had given Robles unwarranted advantage or preference by illegally canceling TCT No. T-43029 and then issuing a new owner's TCT without the payment of the proper taxes and fees, and had caused First Coconut, Soriano Holdings Corporation and the Government undue injury through manifest partiality, evident bad faith and gross inexcusable negligence.[17] He insisted that the Deed of Sale between the Spouses Santos and Robles was void because the parcel of land had already been sold/assigned to Soriano Holdings Corporation; and that Soriano Holdings Corporation still held the owner's copy of TCT No. T-43029.[18] He argued that Atty. Cleofe had thereby prejudiced not only First Coconut and Soriano Holdings Corporation by depriving them of their lease, possession, and ownership of the parcel of land, but had also thereby deprived the Government P1,500,000.00 by way of capital gains tax and related fees based on the consideration of P20,000,000.00; and that Atty. Cleofe had further besmirched the reputation of Soriano Holdings Corporation.[19]

On June 7, 2004, Atty. Cleofe submitted his counter-affidavit,[20] stating that the petitioner had filed on September 11, 2003 a complaint against him in the Office of the City Mayor of Batangas City, to which he filed his answer; that not contented with this complaint, the petitioner filed another complaint upon the same issue in the Land Registration Authority (LRA), to which he also submitted his answer; that the complaint in the Ombudsman was but a reiteration of the previous complaints, thereby showing a pattern of harassment and malice geared towards the destruction of his good name, and in evident violation of Circular No. 28-91 prohibiting forum shopping, which was a ground for the summary dismissal of the complaint; that the requirement of paying capital gains tax was not applicable to involuntary transactions like the transfer by virtue of the court order, but only to voluntary transactions where there was a Deed of Absolute Sale by which the computation of the tax would be based; that the absence of the Deed of Sale had been caused by the Spouses Santos' refusal to execute the same; and that the RTC divested the Spouses Santos of the title, and vested it in Robles.

Atty. Cleofe further averred that the petitioner actually nurtured his ire against him because of the unregistrability of the Deed of Assignment executed in favor of Soriano Holdings Corporation due to the lack of the consent of Puno as the spouse of assignor Santos; that the petitioner had no one to blame except himself because he did not register the Deed of Assignment at the earliest opportune time; that the petitioner's proper remedy was to file the appropriate action in the regular courts; that the petitioner's complaint was nothing more than a saving device to exculpate himself from being answerable for his miserable acts to the Board of Directors of the Soriano Holdings Corporation; and that the petitioner's demand for P10,000,000.00 as moral and exemplary damages was ridiculous because he represented a corporation that could not experience physical suffering or mental anguish.[21]

On August 30, 2004, respondent Briones rendered her findings on the lack of probable cause to hold Atty. Cleofe liable as charged, and recommended the dismissal of the criminal complaint of the petitioner,[22] viz.:

After a careful evaluation of the records of the case, we do not find probable cause to hold the respondent liable as charged.

Section 3(e), R.A. 3019, as amended, requires proof of manifest partiality or evident bad faith or gross inexcusable negligence. The circumstances obtaining in the case before Us, failed to show the presence of any of these elements. Indeed, the complainant failed to overcome the presumption of good faith to which every public official, acting in the discharge of his official duties is entitled.

xxx The record is bereft of any evidence to prove that the respondent was actuated with malice and/or bad faith when he issued a new title in the name of Ma. Teresa Robles. Neither was there evidence to show that respondent had gained pecuniary benefit from his act of issuing the new title, which in the first place was

ordered by the court of competent jurisdiction.

Also, the respondent, in issuing the new title, even without the payment of taxes, is guided by the Order previously issued by the LRA in a similar case, (Consulta Case No. 2402), which was brought in consulta to the LRA, wherein it was ruled that payment of transfer tax, capital gains tax and documentary stamp tax and the submission of a real estate tax clearance do not apply to court order. Respondent is on the honest belief that the matter at hand involved an involuntary transaction to which payment of taxes and fees may no longer be required. Whether or not such transaction is involuntary, or otherwise, is no longer the concern of the instant proceedings. As pointed out by the respondent, the LRA is governed by its own rules and regulations the wisdom of which cannot be looked into by this Office, as the land Registration Authority is possessed with the necessary special knowledge and expertise to interpret and implement the same.

In passing, the cause of action of herein complainant is more civil, rather than criminal in nature, against Mr. Romeo Santos and/or Ma. Teresa Robles, which can be properly ventilated in the regular court of justice.[23]

On September 21, 2004, the petitioner sought reconsideration,[24] which Atty. Cleofe opposed.[25]

On March 1, 2005, the Office of the Deputy Ombudsman for Luzon denied the petitioner's Motion For Reconsideration,[26] holding that there were no compelling grounds to reverse its earlier resolution; that the Spouses Santos refused to have the Deed of Sale notarized, thus removing the contract out of the scope of voluntary transactions; that Atty. Cleofe was justified in canceling the TCT of the Spouses Santos and issuing a new TCT in favor of Robles without payment of the capital gains taxes and fees based on the ruling in LRA Consulta Case No. 2402; and that Atty. Cleofe had not shown manifest partiality or evident bad faith in complying with the order of the RTC.

Issues

The petitioner avers that the public respondents acted with grave abuse of discretion amounting to lack or excess of jurisdiction.

In its comment,[27] the Office of the Solicitor General (OSG) prays that the petition for certiorari be dismissed because: (a) the petitioner deviated from the settled meaning of grave abuse of discretion; (b) the public respondents followed and applied the accepted principles on the determination of probable cause; and (c) the petition for certiorari was contrary to the evidence on record. The OSG argues:

It can be seen that the Ombudsman's finding of lack of malice/bad faith on the part of private respondent proceeds from the fact that private respondent's act of canceling the subject TCT and issuing another one in the name of Ma. Teresa Robles was based on the Order of the presiding Judge Romeo F. Barza of RTC Branch 3, Pallocan, Batangas City in relation to Consulta case No. 2402. Therefore, it can neither be said that private respondent acted with "palpable and patent fraud with dishonest purpose to do moral obliquity, nor with conscious wrongdoing for some some perverse motive or ill will" (Llorente vs. Sandiganbayan, 287 SCRA 382 [1998]; Sistoza vs. Desierto, 388 SCRA 307 [2002]) x x x.

It is a settled rule that the courts do not interfere in the determination of the Ombudsman regarding the existence of probable cause, provided there is no grave abuse in the exercise of such discretion (Esquivel and Esquivel vs. The Hon. Ombudsman, 389 SCRA 143 [2002]). xxx

Likewise, a thorough evaluation of petitioner's discussion supporting his ground for filing the petition would show that petitioner would like the Ombudsman to declare the nature of, and enumerate, the "proper taxes and fees" stated in the Order issued by Presiding Judge Romeo F. Barza, RTC, Branch 3, Pallocan, Batangas City and eventually adjudge that private respondent could be indicted for the offense charged since, the transfer was made without payment of the "proper taxes and fees." Evidently, the Ombudsman is precluded from making any declaration to such effect, otherwise it would be arrogating unto itself the power of the court that issued the

Order to clarify what are included in the phrase "proper taxes and fees." Verily, no grave abuse of discretion attended the Ombudsman's dismissal of petitioner's complaint.[28]

Ruling of the Court

The petition for certiorari is dismissed for lack of merit.

First of all, the public respondents, in dismissing the charge against Atty. Cleofe, did not gravely abuse their discretion. The Office of the Ombudsman found the evidence against him to be insufficient to support a finding of probable cause to charge him. Undoubtedly, he was a public officer discharging official functions, an essential element of the crime of violation of Section 3 (e) of Republic Act No. 3019. However, the other elements of the crime, specifically: that the accused must have acted with manifest partiality, evident bad faith or gross inexcusable negligence; and that his acts complained of caused any undue injury to any party, including the Government, or gave any private party unwarranted benefits, advantage or preference in the discharge of his functions were not shown to be present.

According to the Office of the Deputy Ombudsman for Luzon, Atty. Cleofe was not actuated with malice or bad faith in issuing the new TCT in the name of Robles, and did not gain any pecuniary benefit from his issuance of the new TCT pursuant to the order of the RTC, a court of competent jurisdiction, but was rather guided by the ruling in LRA Consulta Case No. 2402 to the effect that the requirement for the payment of transfer tax, capital gains tax, and documentary stamp tax, and for the submission of a real estate tax clearance did not apply to a transfer pursuant to a court order.

We agree with the findings and recommendation to dismiss. The fact that Atty. Cleofe obeyed the ruling in LRA Consulta Case No. 2402 was indicative of his good faith. For sure, he, being a Register of Deeds, was officially bound to obey the ruling in LRA Consulta Case No. 2402 because Section 117 of Presidential Decree No. 1529 (Property Registration Decree) so provides:

Sec. 117. Procedure. - When the Register of Deeds is in doubt with regard to the proper step to be taken or memorandum to be made in pursuance of any deed, mortgage or other instrument presented to him for registration, or where any party in interest does not agree with the action taken by the Register of Deeds with reference to any such instrument, the question shall be submitted to the Commissioner of Land Registration by the Register of Deeds, or by the party in interest thru the Register of Deeds.

Where the instrument is denied registration, the Register of Deeds shall notify the interested party in writing, setting forth the defects of the instrument or legal grounds relied upon, and advising him that if he is not agreeable to such ruling, he may, without withdrawing the documents from the Registry, elevate the matter by consulta within five days from receipt of notice of the denial of registration to the Commissioner of Land Registration.

The Register of Deeds shall make a memorandum of the pending consulta on the certificate of title which shall be cancelled *motu proprio* by the Register of Deeds after final resolution or decision thereof, or before resolution, if withdrawn by petitioner.

The Commissioner of Land Registration, considering the consulta and the records certified to him after notice to the parties and hearing, shall enter an order prescribing the step to be taken or memorandum to be made. His resolution or ruling in consultas shall be conclusive and binding upon all Registers of Deeds, provided, that the party in interest who disagrees with the final resolution, ruling or order of the Commissioner relative to consultas may appeal to the Court of Appeals within the period and in manner provided in Republic Act No. 5434. (Emphasis supplied)

The petitioner's recourse if he did not consider Atty. Cleofe's stance on the treatment of the transfer by virtue of

the judgment of the RTC as contained in the latter's reply to his letter of August 29, 2003 legally sustainable was to follow the procedure prescribed by Section 117, *supra*, which was for him to elevate in consulta to the LRA his disagreement with such stance. However, there is no showing that the petitioner elevated his concerns in consulta. His inaction signified his acceptance of Atty. Cleofe's stance on the matter. Under the circumstances, the petitioner could not justly accuse Atty. Cleofe of manifest partiality, evident bad faith or gross inexcusable negligence.

Secondly, the exclusive discretion to determine the existence of probable cause to charge Atty. Cleofe as a public official in a criminal case pertained to the Office of the Ombudsman. Such discretion cannot be interfered with. As the Court has pointed out in *Vergara v. Ombudsman*:^[29]

Jurisprudence explains that the Office of the Ombudsman is vested with the sole power to investigate and prosecute, *motu proprio* or on complaint of any person, any act or omission of any public officer or employee, office, or agency when such act or omission appears to be illegal, unjust, improper, or inefficient. The Ombudsman's power to investigate and to prosecute is plenary and unqualified.

The Ombudsman has the discretion to determine whether a criminal case, given its attendant facts and circumstances, should be filed or not. The Ombudsman may dismiss the complaint should the Ombudsman find the complaint insufficient in form or substance, or the Ombudsman may proceed with the investigation if, in the Ombudsman's view, the complaint is in due form and substance. Hence, the filing or non-filing of the information is primarily lodged within the "full discretion" of the Ombudsman.

This Court has consistently adopted a policy of non-interference in the exercise of the Ombudsman's constitutionally mandated powers. The Ombudsman, which is "beholden to no one, acts as the champion of the people and the preserver of the integrity of the public service." However, this Court is not precluded from reviewing the Ombudsman's action when there is grave abuse of discretion, in which case the certiorari jurisdiction of the Court may be exceptionally invoked pursuant to Section 1, Article VIII of the Constitution. We have enumerated instances where the courts may interfere with the Ombudsman's investigatory powers:

(a)

To afford protection to the constitutional rights of the accused;

(b)

When necessary for the orderly administration of justice or to avoid oppression or multiplicity of actions;

(c)

When there is a prejudicial question which is sub judice;

(d)

When the acts of the officer are without or in excess of authority;

(e)

Where the prosecution is under an invalid law, ordinance or regulation;

(f)

When double jeopardy is clearly apparent;

(g)

Where the court has no jurisdiction over the offense;

(h)

Where it is a case of persecution rather than prosecution;

(i)

Where the charges are manifestly false and motivated by the lust for vengeance.

None of the exceptions was present herein.

To justify the issuance of the writ of certiorari, the petitioner must show that the Office of the Deputy Ombudsman for Luzon gravely abused its discretion amounting to lack or excess of jurisdiction in making its determination and in arriving at the conclusion reached. In short, the petitioner must establish grave abuse of discretion on the part of the Office of the Deputy Ombudsman for Luzon, which connotes the whimsical and capricious exercise of judgment as is equivalent to excess, or lack of jurisdiction;^[30] the abuse must be so patent and gross as to amount to an evasion of a positive duty or to 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 or hostility.^[31] Obviously, the Office of the Deputy Ombudsman for Luzon, having correctly resolved the question of probable cause, did not abuse their discretion, least of all gravely, in dismissing the charge against Atty. Cleofe.

Thirdly, the petitioner did not specify the fees whose non-collection would have caused undue injury to the Government. All that he stated were sweeping allegations of non-collection on the basis of the gross amount of P20,000,000.00 as the alleged consideration for the sale. The Deed of Absolute Sale was essential in determining the value of the consideration, but was not submitted due to the refusal of the Spouses Santos to have it notarized as required by the RTC's judgment. This omission yet emphasized the inanity of his charge against Atty. Cleofe. Registration fees payable to the Register of Deeds for registering any instrument, order, judgment or decree divesting the title of the registered owner, except in favor of a trustee, executor, administrator, or receiver, where no specific fee is prescribed therefor, are based on the value of the consideration in accordance with the schedule set forth by the Land Registration Authority.^[32]

Lastly, the power of the Office of the Ombudsman to investigate and to prosecute is plenary and unqualified. The Congress has vested in the Ombudsman broad powers to enable the Ombudsman to implement her own actions.^[33] Moreover, the Constitution vests in the Office of the Ombudsman the authority and duty to promulgate rules of procedure. Among such rules of procedure was Administrative Order No. 07,^[34] dated April 10, 1990, as amended, clothing the investigating officer with the authority and the duty to dismiss outright a complaint for want of palpable merit, thus:

RULE II

PROCEDURE IN CRIMINAL CASES

SECTION 1. GROUNDS. — A criminal complaint may be brought for an offense in violation of R.A. 3019, as amended, R.A. 1379, as amended, R.A. 6713, Title VII Chapter II, Section 2 of the Revised Penal Code, and for such other offenses committed by public officers and employees in relation to office.

Sec. 2. EVALUATION. — Upon evaluating the complaint, the investigating officer shall recommend whether it may be:

- a) dismissed outright for want of palpable merit;
- b) referred to respondent for comment;
- c) indorsed to the proper government office or agency which has jurisdiction over the case;
- d) forwarded to the appropriate office or official for fact-finding investigation;

e) referred for administrative adjudication; or

f) subjected to a preliminary investigation,

x x x x

Sec. 4. PROCEDURE. — Preliminary investigation of cases falling under the jurisdiction of the Sandiganbayan and Regional Trial Courts shall be conducted in the manner prescribed in Section 3, Rule 112 of the Rules of Court, subject to the following provisions:

x x x x

No information may be filed and no complaint may be dismissed without the written authority or approval of the Ombudsman in cases falling within the jurisdiction of the Sandiganbayan, or of the proper Deputy Ombudsman in all other cases.

The authority and the duty to dismiss a worthless complaint fully accorded with the primary responsibility of an officer engaged in public prosecution of offenses not to convict the offender but to see that justice is done. The suppression of facts or the concealment of witnesses capable of establishing the innocence of the accused is highly reprehensible and is a cause for disciplinary action.[35] Conformably with this tenet, the respondent public officials had the authority and the duty to dismiss the petitioner's complaint once they determined it to be devoid of merit; thus, no abuse of discretion, much less grave abuse, could be attributed to them.[36]

WHEREFORE, the Court DISMISSES the petition for certiorari for its lack of merit; and ORDERS the petitioner to pay the costs of suit.

SO ORDERED.

Sereno, C.J., Leonardo-De Castro, Perez, and Perlas-Bernabe, JJ., concur.

[1] Rollo, pp. 18-22.

[2] Id. at 24-27.

[3] Id. at 6.

[4] Id.

[5] Id. at 34-44.

[6] Id. at 43.

[7] Id.

[8] Id.

[9] Id.

[10] Id.

[11] Id. at 43-44.

[12] Id. at 49-53.

[13] Id. at 56.

[14] Id. at 55.

- [15] Supra note 13.
- [16] Rollo, pp.30-33.
- [17] Id. at 8.
- [18] Id. at 7.
- [19] Supra note 17.
- [20] Rollo, p. 58
- [21] Id. at 58-60.
- [22] Supra note 1.
- [23] Id. at 21-22.
- [24] Id. at 82.
- [25] Id. at 90.
- [26] Id. at 105-109.
- [27] Id. at 124-134.
- [28] Id. at 132-133.
- [29] G.R. No. 174567, March 12, 2009, 580 SCRA 693, 708-709.
- [30] Republic v. Sandiganbayan (Second Division), G.R. No. 129406, March 6, 2006, 484 SCRA 119, 127; Litton Mills, Inc. v. Galleon Trader, Inc., G.R. No. L-40867, July 26, 1988, 163 SCRA 489, 494.
- [31] Angara v. Fedman Development Corporation, G.R. No. 156822, October 18, 2004, 440 SCRA 467, 478; Duero v. Cowl of Appeals, G.R. No. 131282, January 4, 2002, 373 SCRA 11, 17.
- [32] LRA Circular No. 11-2002, September 10, 2002 searched in Ira.gov.ph/wp-content/uploads/2015/07/Irafeeschedulel.pdf, visited on September 18, 2015; Schedule of Fees Payable to the Register Of Deeds (as appended in PENA, Registration of Land Titles and Deeds, 2008 Revised Edition, pp. 917-922.
- [33] Uy v. Sandiganbayan, G.R. No. 105965-70, March 20, 2001, 354 SCRA 651, 666.
- [34] Rules of Procedure of the Office of the Ombudsman, signed by Ombudsman Conrado M. Vasquez, [http://www.ombudsman.gov.ph/docs/adminorders/Administrative_Order_No 07.pdf](http://www.ombudsman.gov.ph/docs/adminorders/Administrative_Order_No_07.pdf) visited on July 29, 2015.
- [35] Code of Professional Responsibility, Chapter 1, CANON 6, Rule 6.01.
- [36] Tetangco vs. Ombudsman, G.R. No. 156427, January 20, 2006, 479 SCRA 249, 255-256.

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