

PEOPLE OF THE PHILIPPINES, APPELLEE, VS. REMEDIOS TANCHANCO Y PINEDA, APPELLANT.

G.R. No. 177761. April 18, 2012

Ponente: DEL CASTILLO, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-177761/>

DEL CASTILLO, J.:

Theft becomes qualified when it is committed with grave abuse of confidence.[1]

Factual Antecedents

On appeal is the September 27, 2006 Decision[2] of the Court of Appeals (CA) in CA-GR. CR-H.C. No. 01409 which affirmed with modification the July 4, 2005 Decision[3] of the Regional Trial Court (RTC) of Las Piñas City, Branch 198, finding appellant Remedios Tanchanco y Pineda (appellant) guilty beyond reasonable doubt of the crime of qualified theft.

The Information[4] against appellant contained the following accusatory allegations:

That during the period from October 2000 to May 8, 2001, in the City of Las Piñas, Philippines, and within the jurisdiction of this Honorable Court, the above-named Accused, being then employed as Legal Secretary and Liaison Officer of Complainant ATTY. REBECCA MANUEL Y AZANZA, with intent [to] gain, with grave abuse of confidence and without the knowledge and consent of the owner thereof, did then and there willfully, unlawfully and feloniously take, steal, and carry away cash money amounting to Four Hundred Seventeen Thousand Nine Hundred Twenty-two [Pesos] and ninety centavos (P417,922.90) [from] said Complainant, to the damage and prejudice of the latter x x x.

CONTRARY TO LAW.[5]

The appellant entered a plea of “not guilty” during her arraignment. Thereafter, trial ensued.

Version of the Prosecution

Private complainant Atty. Rebecca Manuel y Azanza (Rebecca) knew appellant for more than 25 years, the latter being the niece of her long-time neighbor. During this period, Rebecca and her children established a close relationship with appellant to the point that they treated her as a member of their family. In June 1999, Rebecca hired appellant to work in her office as legal secretary and liaison officer. One of appellant’s tasks as liaison officer was to process the transfer of titles of Rebecca’s clients.

In the course of appellant’s employment, Rebecca noticed that the completion of the transfer of titles was taking longer than usual. Upon inquiry, appellant attributed the delay to the cumbersome procedure of transferring titles, as well as to the fact that personnel processing the documents could not be bribed. Rebecca took appellant’s word for it. However, appellant suddenly abandoned her job on April 18, 2001. And when Rebecca reviewed appellant’s unfinished work, she discovered that the latter betrayed her trust and confidence on several occasions by stealing sums of money entrusted to her as payment for capital gains tax, documentary stamp tax, transfer tax

and other expenses intended for the transfer of the titles of properties from their previous owners to Rebecca's clients.

According to Rebecca, she gave appellant P39,000.00 as payment for donor's tax in connection with a Deed of Donation and Acceptance and Deed of Partition by Donees/Co-Owners, which her client Tomas Manongsong (Tomas) paid for the partitioning of a parcel of land located in Batangas. Upon verification from the Bureau of Internal Revenue (BIR), however, it turned out that appellant paid only P31,709.08. This was confirmed by the Bank of Commerce,[6] where appellant made such payment.

Appellant also received P20,000.00 from Tomas's wife, Mila Manongsong, for the processing of the properties' land titles. Appellant liquidated the same in a handwritten statement[7] in which she indicated payment of P10,089.45 for transfer tax under Official Receipt (OR) No. 1215709 and of P7,212.00 for registration with the Registry of Deeds of Bauan, Batangas under OR No. 5970738. An inquiry, however, later revealed that OR No. 1215709 was issued only for the amount of P50.00, representing payment for the issuance of a certified true copy of a tax declaration,[8] while OR No. 5970738 was never issued per Certification[9] from the same Registry of Deeds. Rebecca also found out that the documents relevant to the said transfer of titles are still with the BIR since the amount of P4,936.24 had not yet been paid.

Appellant also duped Rebecca relative to the P105,000.00 for the payment of the capital gains and documentary stamp taxes. Said taxes arose from the sale of a house and lot covered by TCT No. (62911) T-33899-A to her client Dionisia Alviedo (Alviedo). Appellant submitted a liquidation statement[10] stating that she paid the sums of P81,816.00 as capital gains tax and P20,460.00 for documentary stamp tax under Equitable Bank OR Nos. 937110 and 937111, respectively. However, said bank certified that said ORs do not belong to the series of ORs issued by it.[11] As a result, Rebecca was constrained to pay these taxes with the corresponding penalties and surcharges.

Rebecca further alleged that in connection with the payment of the capital gains and documentary stamp taxes imposed on the property of another client, Carmelita Sundian (Sundian), she gave appellant P120,000.00. Appellant purportedly presented a handwritten liquidation report stating that she paid the amounts of P94,281.00 as capital gains tax and P23,571.00 as documentary stamp tax under Equitable Bank OR Nos. 717228[12] and 717229.[13] Appellant also stated that the balance from the money intended for processing the papers of Sundian was only P2,148.00.[14] However, Rebecca discovered upon verification that the receipts submitted by appellant are bogus as Equitable Bank issued a Certification[15] that said ORs were issued to different persons and for different amounts. Rebecca was again forced to refund the sum to Sundian.

With regard to Rebecca's client Rico Sendino, Rebecca claimed that she gave appellant P35,000.00 for the payment of capital gains and transfer taxes in connection with the deed of sale executed between one Priscilla Cruz and her said client. In the handwritten liquidation statement[16] submitted to her by appellant, the latter claimed to have paid the amount of P35,000.00 under Traders Royal Bank OR No. 1770047.[17] Again, the receipt turned out to be a fake as said bank issued a Certification[18] negating the issuance of said OR. And just as in transactions with her other clients, Rebecca was forced to shell-out money from her own funds to pay the same.

Leilani Gonzaga (Gonzaga) was another client of Rebecca who engaged her services to pay the capital gains tax imposed on the sale of a property. After Rebecca told appellant to go to the BIR, the latter indicated in her handwritten liquidation statement that she paid the capital gains tax using two Equitable PCI Manager's Checks for which she was issued OR Nos. 1770016 and 1770017, and cash payments of P71,184.00 under OR No. 1770018 and P17,805.00 under OR No. 1770019.[19] However, no payments were actually made. To complete

the processing of the transaction, Rebecca had to pay the sum of P3,273.00 to the Registry of Deeds and P9,050.00 for the transfer tax imposed on the transaction.

The same thing happened with the payment of capital gains tax as a result of a Deed of Transfer with Partition Agreement of a Land executed between Rebecca's client Edmer and his siblings, Evelyn and Renato, all surnamed Mandrique.[20] This time, appellant showed Rebecca a donor's tax return[21] accomplished in her own handwriting as proof of payment of the sum of P12,390.00. Appellant also liquidated the amount of P6,250.00 as advance payment made to a geodetic engineer for the purpose of subdividing the property.[22] Again, Rebecca was later able to verify that no payments in such amounts were made.

According to Rebecca, appellant likewise pocketed the sum of P10,000.00 intended for the processing of 15 titles that the latter claimed to have paid in her liquidation report. Also, Rebecca asserted that appellant did not pay or file the proper application for the issuance of title of the Grand Del Rosario property. Aside from the above, Rebecca was likewise constrained to complete the processing of one of the three other titles recovered from appellant and had to pay the capital gains tax imposed on the purchase of the land in the sum of more than P100,000.00.

All in all, the money supposed to be used as payments for capital gains and transfer taxes as well as for the registration of sale of properties of Rebecca's various clients amounted to P427,992.90. Aside from this sum, Rebecca also spent at least P650,000.00 for the reconstitution of all the documents, payment of surcharges for late filing of capital gains tax returns, transportation expenses and other incidental expenses.

Version of the Appellant

Appellant admitted that she used to be the legal secretary and liaison officer of Rebecca. In particular, as liaison officer, she attended to the transfer of titles of Rebecca's clients such as Gonzaga, Manongsong, Alviedo and others whose names she could no longer remember. She claimed that the processing of the title of the Manongsong property was her last transaction for Rebecca. She was given money to pay the capital gains tax at the BIR. When confronted with the charges filed against her, appellant merely denied the allegations.

Ruling of the Regional Trial Court

In its Decision[23] of July 4, 2005, the trial court found the existence of a high degree of confidence between Rebecca and appellant. It noted that the relationship between the two as employer-employee was not an ordinary one; appellant was being considered a part of Rebecca's family. Because of this trust and confidence, Rebecca entrusted to appellant cash in considerable sums which were liquidated through appellant's own handwritten statements of expenses. However, appellant gravely abused the trust and confidence reposed upon her by Rebecca when she pocketed the money entrusted to her for processing the clients' land titles. And as a cover up, she presented to Rebecca either fake or altered receipts which she did not even deny during trial. The trial court thus found appellant guilty beyond reasonable doubt of the crime charged.

However, the trial court ruled that the total amount stolen by appellant was P407,711.68 and not P417,907.90 as claimed by Rebecca. It disposed of the case as follows:

WHEREFORE, in view of all the foregoing, the court finds the accused Remedios Tanchanco y Pineda GUILTY beyond reasonable doubt of the crime of Qualified Theft as defined and penalized under Article 309, paragraph 1 and Article 310 of the Revised Penal Code, and hereby sentences said accused to suffer the penalty of reclusion perpetua and to indemnify the offended party in the sum of Four Hundred Seven Thousand Seven Hundred Eleven Pesos and Sixty Eight Centavos (P407,711.68) representing the total amount taken by the accused, without subsidiary imprisonment in case of insolvency, with costs.

SO ORDERED.[24]

Ruling of the Court of Appeals

The appellate court affirmed the trial court's ruling but came up with a different figure as to the total amount taken by the appellant. The CA noted that there was no clear justification for the award of P407,711.68 as an examination of the records revealed that appellant failed to pay or padded her expenses only in the total amount of P248,447.45, computed as follows:

On the Manongsong property:

P 10,089.45

Transfer tax[25]

P 7,212.00

Registration of the documents[26]

P 2,000.00

Estate tax[27]

P 8,000.00

Difference between the donor's tax that accused- appellant claimed she paid and that which she actually paid per certification of the Bank of Commerce[28]

P 27,301.45

Sub-total

On the Alviedo property:

P 81,816.00

Capital gains tax[29]

P 20,460.00

Documentary stamp tax[30]

P 102,276.00

Sub-total

On the Sundian property:

P 94,281.00

Capital gains tax[31]

P 23,571.00

Documentary stamp tax[32]

P 117,852.00

Sub-total

On the Sendino property:

P 6,018.00

Ueda donor's tax[33]

P 35,000.00

Capital gains tax and documentary stamp tax[34]

P 41,018.00

Sub-total

On the Mandrique property:

P 10,000.00

Difference between donor's tax per accused- appellant's liquidation report and the amount she actually paid[35]

P 10,000.00

Sub-total

P 248,447.45

Total[36] (Footnotes supplied.)

Thus, the dispositive portion of its Decision[37] dated September 27, 2006 reads:

WHEREFORE, the assailed Decision dated July 4, 2005 is AFFIRMED with MODIFICATION in that accused-appellant, Remedios Tanchanco Pineda is hereby ordered to indemnify the private complainant Rebecca Manuel y Azanza the sum of Two Hundred Forty-Eight Thousand Four Hundred Forty-Seven Pesos and Forty Five Centavos (P248,447.45) representing the total amount she took from the private complainant.

SO ORDERED.[38]

Issue

In this appeal, appellant again raises the lone issue she submitted to the CA, viz:

THE COURT A QUO GRAVELY ERRED IN CONVICTING THE ACCUSED OF QUALIFIED THEFT DESPITE THE FAILURE OF THE PROSECUTION TO OVERTHROW THE CONSTITUTIONAL PRESUMPTION OF INNOCENCE IN HER FAVOR.[39]

Appellant maintains that there is no direct evidence to prove that she actually received the alleged amounts intended for the processing of various documents. She also denies the claim that she took the money entrusted to her during the period from May 2000 to May 8, 2001 as alleged in the Information.

Our Ruling

The appeal is not meritorious.

Courts below correctly held appellant liable for qualified theft

“The elements of the crime of Theft as provided for in Article 308 of the Revised Penal Code [(RPC)] are: (1) x x x there [was] taking of personal property; (2) x x x [the] property belongs to another; (3) x x x the taking [was]

done with intent to gain; (4) x x x the taking [was] without the consent of the owner; and (5) x x x the taking was accomplished without the use of violence against or intimidation of persons or force upon things.”[40]

As to the first and second elements, we quote with approval the CA’s discussion on the matter:

Accused-appellant contends that the prosecution failed to prove by direct evidence the first and basic element of the offense – that is, the taking of the sum of Php417,922.90 during the period from May 2000 up to May 8, 2001. She claims that the prosecution failed to adduce any evidence that would prove that the accused actually received the alleged amounts handed to her for the processing of various documents.

x x x x

Regarding x x x the prosecution’s failure to present direct evidence to prove the accused-appellant’s taking of the questioned amount, it is Our view that the absence of direct evidence proving accused-appellant’s stealing and carrying away of the alleged Php417,922.90 from private respondent would not matter as long as there is enough circumstantial evidence that would establish such element of ‘taking’. After all, Sec. 4, Rule 133 of the Revised Rules of Court provides that an accused may be convicted on the basis of circumstantial evidence if more than one circumstance is involved, the facts of which, inferring said circumstances have been proven, and provided that the combination of all such circumstances would suffice to produce a conviction beyond reasonable doubt.

There is no doubt, as held by the trial court, that the prosecution was able to establish the following circumstances:

1. Accused-appellant was the legal secretary and liaison officer of private complainant from June 1999 to April 18, 2001. She was the only person working for the private complainant during said period.
2. As legal secretary and liaison officer, accused-appellant was tasked to process land titles of private complainant’s clients. Her duties included the payment of taxes (documentary stamp taxes, capital gains taxes, transfer tax) for the transfer of title from previous owners to new owners/buyers of the property.
3. Because of the nature of accused appellant’s work and the trust reposed in her by private complainant, the latter confidently gave her considerable amounts of cash without need of receipts. The accused-appellant even admitted that she often received money from private complainant for payment of capital gains and transfer taxes.
4. There were also instances when accused-appellant was authorized by private complainant to collect money from her clients especially when the accused-appellant ran out of money needed in the processing of titles.
5. The accused-appellant was given a free hand in liquidating her expenses in her own handwriting.
6. Upon verification from banks and government agencies with which the accused-appellant transacted in relation to her tasks, the private complainant discovered that what the accused-appellant submitted were handwritten ‘padded’ liquidation statements because her reported expenses turned out to be higher than what she actually spent; and worse, the ‘official’ receipts she submitted to private complainant were fake. x x x.

x x x x

7. The accused-appellant did not specifically deny her submitting altered or fake receipts in liquidating her expenses for said taxes.

8. And conceding her guilt, the accused-appellant suddenly disappeared leaving some of her tasks, unfinished.

x x x x

[These] pieces of circumstantial evidence presented by the prosecution constitute an unbroken chain leading to

a fair and reasonable conclusion that accused-appellant took sums of money that were entrusted to her by the private complainant. x x x[41]

Circumstantial evidence may prove the guilt of appellant and “justify a conviction if the following requisites concur: (a) there is more than one circumstance; (b) the facts from which the inferences are derived are proven; and (c) the combination of all the circumstances is such as to produce a conviction beyond reasonable doubt.”[42] In other words, “[f]or circumstantial evidence to be sufficient to support conviction, all circumstances must be consistent with each other, consistent with the hypothesis that the accused is guilty and at the same time inconsistent with the hypothesis that he is innocent, and with every other rational hypothesis except that of guilt.”[43] Here, we agree with the CA that the circumstances above enumerated lead to the reasonable conclusion that appellant took amounts of money from Rebecca.

With regard to the third element, “[i]ntent to gain (*animus lucrandi*) is presumed to be alleged in an information, in which it is charged that there was unlawful taking (*apoderamiento*) and appropriation by the offender of the things subject of asportation.”[44] In this case, it was established that appellant padded her expenses and submitted fake receipts of her supposed payment for the processing of the transfer of land titles, to gain from the money entrusted to her by Rebecca. Her intentional failure to properly and correctly account for the same constitutes appropriation with intent to gain.

Anent the fourth element pertaining to Rebecca’s lack of consent, same is manifested by the fact that it was only after appellant abandoned her job on April 18, 2001 that Rebecca discovered the missing sums of money. Her subsequent acts of confirming the payment or non-payment of fees and of verifying from different banks the issuance of the purported ORs presented to her by appellant in liquidating the amounts she entrusted to the latter, negates consent on Rebecca’s part.

With regard to the fifth element, it is clear from the facts that the taking was accomplished without the use of violence against or intimidation of persons or force upon things.

From these, it is clear that all the elements of theft are obtaining in this case. The next crucial question now is, did appellant commit the crime with grave abuse of confidence as to make her liable for qualified theft? “Under Article 310 of the [RPC], theft [becomes] qualified when it is, among others, committed with grave abuse of confidence. x x x”[45] The grave abuse of confidence must be the result of the relation by reason of dependence, guardianship, or vigilance, between the appellant and the offended party that might create a high degree of confidence between them which the appellant abused.[46]

Here, it is undisputed that appellant was a close friend of Rebecca and her family. It was due to this personal relationship that appellant was employed by Rebecca as a legal secretary and liaison officer. The latter position necessarily entails trust and confidence not only because of its nature and the functions attached to it, but also because appellant makes representations on behalf of Rebecca as regards third parties. By reason of this, all matters essentially pertaining to the conduct of business of the law office were known by, and entrusted to, appellant. This included the safekeeping of important documents and the handling of money needed for the processing of papers of Rebecca’s clients. It is thus safe to assume that Rebecca relied on appellant when it comes to the affairs of her law office as to create a high degree of trust and confidence between them. And as Rebecca trusted appellant completely, and by reason of her being the liaison officer, she handed the monies to appellant without requiring the latter to sign any paper to evidence her receipt thereof. She also allowed appellant to liquidate the expenses incurred through mere handwritten liquidation statements solely prepared by appellant and treated them, as well as the official receipts presented, as true and correct. It thus becomes clear that it is because of the trust and confidence reposed by Rebecca upon appellant that the latter was able to make it appear from her liquidation statements that she spent the sums she received from Rebecca for their intended purposes. To conceal

this, she presented to Rebecca fake or altered receipts for the supposed payment, all of which form part of the records as evidence. Unfortunately for appellant, she was not able to refute Rebecca's allegations against her as well as the evidence supporting the same since what she advanced during trial were mere bare denials. The Court has "oft pronounced that x x x denial x x x [is] an inherently weak [defense] which cannot prevail over the positive and credible testimony of the prosecution witness that the accused committed the crime." [47] The Court therefore concludes that appellant took undue advantage of Rebecca's confidence in her when she appropriated for herself sums of money that the latter entrusted to her for a different purpose. The theft in this case was thus committed with grave abuse of confidence. Hence, appellant was correctly held by the lower courts as liable for qualified theft.

With respect to appellant's contention that she could not have taken the alleged amount of money until May 8, 2001 since her employment with Rebecca lasted only until April 18, 2001, same fails to impress. The Information alleged that the crime was committed "during the period from October 2000 to May, 2001". The word "during" simply means "at some point in the course of" [48] or "throughout the course of a period of time" [49] from October 2000 to May 8, 2001. In the Information, "during" should therefore be understood to mean at some point from October 2000 to May 8, 2001, and not always until May 8, 2001. Further, the period alleged in the Information, which is from October 2000 to May 8, 2001 is not distant or far removed from the actual period of the commission of the offense, which is from October 2000 to April 17, 2001.

As to the total amount unlawfully taken by appellant, we hold that the sum of P407,711.68 which the trial court came up with has no basis. After a thorough review of the records, we find as correct instead the result of the detailed computation made by the CA as to the total amount of money that appellant stole or padded as expenses, which is only P248, 447.75.

The Proper Penalty

Article 310 of the RPC provides that the crime of qualified theft shall be punished by the penalties next higher by two degrees than those respectively specified in Art. 309. Under paragraph 1, Art. 309 of the RPC, the penalty of prision mayor in its minimum and medium periods is to be imposed if the value of the thing stolen is more than P12,000.00 but does not exceed P22,000.00. But if the value of the thing stolen exceeds the latter amount, the penalty shall be the maximum period of the one prescribed in said paragraph [prision mayor in its minimum and medium periods], and one year for each additional P10,000.00, but the total of the penalty which may be imposed shall not exceed twenty (20) years. In such cases and in connection with the accessory penalties which may be imposed and for the purpose of the other provisions of the RPC, the penalty shall be termed prision mayor or reclusion temporal, as the case may be. Here, the amount stolen by appellant, as correctly found by the CA, is P248,447.75. Since the said amount exceeds P22,000.00, "the basic penalty is prision mayor in its minimum and medium periods to be imposed in the maximum period, which is eight (8) years, eight (8) months and one (1) day to ten (10) years of prision mayor." [50] To determine the additional years of imprisonment, P22,000.00 must be deducted from the said amount and the difference should then be divided by P10,000.00, disregarding any amount less than P10,000.00. Hence, we have twenty-two (22) years that should be added to the basic penalty. However, the impossible penalty for simple theft should not exceed a total of twenty (20) years. Thus, had the appellant committed simple theft, the penalty for this case would be twenty (20) years of reclusion temporal. But as the penalty for qualified theft is two degrees higher, the proper penalty as correctly imposed by both lower courts is reclusion perpetua. [51]

WHEREFORE, the appeal is hereby DENIED. The Decision of the Court of Appeals in CA-G.R. CR-H.C. No. 01409 finding appellant Remedios Tanchanco y Pineda guilty beyond reasonable doubt of the crime of qualified theft is AFFIRMED.

Costs against the appellant.

SO ORDERED.

Corona, C.J., (Chairperson), Leonardo-De Castro, Bersamin, and Villarama, Jr., JJ., concur.

[1] Cruz v. People, G.R. No. 176504, September 3, 2008, 564 SCRA 99, 110.

[2] CA rollo, pp. 92-113; penned by Associate Justice Vicente S.E. Veloso and concurred in by Associate Justices Ruben T. Reyes and Juan Q. Enriquez, Jr.

[3] Records, pp. 653-659; penned by Judge Erlinda Nicolas-Alvaro.

[4] Id. at 1.

[5] Id.

[6] See Certification to that effect issued by said bank, Exhibit “T,” Folder of Exhibits, p. 712.

[7] Exhibit “E-1,” id. at 686.

[8] Exhibit “V,” id. at 714.

[9] Exhibit “W,” id. at 715.

[10] Exhibit “J,” id. at 696.

[11] Exhibit “III,” id. at 818.

[12] Exhibit “EE,” id. at 724.

[13] Exhibit “FF,” id. at 725.

[14] Exhibit “GG,” id. at 726.

[15] Exhibit “MM,” id. at 733.

[16] Exhibit “RR,” id. at 742.

[17] Exhibit “SS,” id. at 743.

[18] Exhibit “HHHH,” id. at 817.

[19] Exhibit “III,” id. at 763.

[20] Exhibit “MMM,” id. at 767.

[21] Exhibit “PPP,” id. at 771.

[22] Exhibit “RRR,” id. at 773.

[23] Supra note 3.

[24] Records, pp. 658-659.

[25] Exhibit “E-1,” Folder of Exhibits, p. 686; Exhibit “S-1,” id. at 711; TSN dated January 14, 2003, p. 13.

[26] Id.; id.; id.; Exhibit “W,” id. at 715.

- [27] Exhibit “F-1,” id. at 686; id.; Exhibit “T,” id. at 712.
- [28] Exhibit “S-1,” id. at 711; Exhibit “U,” id. at 713-A; TSN dated January 14, 2003, pp. 12-13.
- [29] Exhibit “J,” id. at 696; TSN dated November 26, 2002, pp. 28-29
- [30] Id.; Exhibit “III,” id. at 763.
- [31] Exhibit “DD,” id. at 723; Exhibit “EE,” id. at 724; Exhibit “MM-1,” id. at 734; TSN dated January 14, 2003, pp. 20-21.
- [32] Id.; Exhibit “FF,” id. at 725; Exhibit “MM-2,” id. at 734; 3-4, 9-13.
- [33] Exhibit “RR,” id. at 742; Exhibit “CCC,” id. at 755; TSN dated January 28, 2003, pp. 2, 7-10.
- [34] Exhibit “SS,” id. at 743; Exhibit “HHHH,” id. at 817; TSN dated March 18, 2003, pp. 4-6.
- [35] Appellant claimed to have paid P12,390.00 but actually paid only P2,390.00, see Exhibit “PPP-7,” id. at 771; TSN dated March 18, 2003, pp. 15-16.
- [36] CA rollo, pp. 109-110.
- [37] Supra note 2.
- [38] CA rollo, pp. 112-113.
- [39] Id. at 50.
- [40] Astudillo v. People, G.R. Nos. 159734 & 159745, November 30, 2006, 509 SCRA 302, 324.
- [41] CA rollo, pp. 102-109.
- [42] Rules of Court, Rule 133, Section 4; People v. Abrera, 347 Phil. 302, 315 (1997).
- [43] People v. Casingal, 312 Phil. 945, 953-954 (1995).
- [44] Cruz v. People, supra note 1 at 111.
- [45] Cruz v. People, supra note 1 at 110.
- [46] See People v. Koc Song, 63 Phil. 369 (1936) and Astudillo v. People, supra note 40 at 326.
- [47] People v. Saludo, G.R. No. 178406, April 6, 2011.
- [48] Webster’s Third New International Dictionary (Unabridged).
- [49] Compact Oxford English Dictionary of Current English, Third Edition.
- [50] People v. Mirto, G.R. No. 193479, October 19, 2011, citing People v. Mercado, 445 Phil. 813, 828 (2003).
- [51] Id.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.