

MARILYN N. EVALLE, PETITIONER, VS. PEOPLE OF THE PHILIPPINES, RESPONDENT.

G.R. No. 216882, February 19, 2026

Ponente: DIMAAMPAO, J.

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DIMAAMPAO, J.:

This Petition for Review on Certiorari[1] under Rule 45 of the Rules of Court fulminates against the Decision[2] and the Resolution[3] of the Court of Appeals (CA) in CA-G.R. CR No. 35937. The impugned Decision affirmed with modification the Decision[4] of Branch 74, Regional Trial Court, Olongapo City (RTC), convicting petitioner Marilyn N. Evalle (Evalle) of the crime of theft. The assailed Resolution denied her ensuing Motion for Partial Reconsideration.[5]

Informations

In an Information, Evalle was charged before Branch 2, Municipal Trial Court in Cities (MTCC), Olongapo City, with falsification of commercial document under Article 172 of the Revised Penal Code, inculcating her as follows:

Criminal Case No. 39-03

That on or about the twenty-fifth (25th) day of April, 2000, in the City of Olongapo, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, being then the Accounting Head of Tyco Development Corporation located at Subic Bay Freeport Zone, with deceit and intent to defraud and damage the corporation, did then and there willfully, unlawfully and feloniously, without the knowledge and consent of John C.T. Huan and Cliff C.L. Chang, Chairman and President, respectively of said corporation, falsify China Trust Commercial Bank Corporation (CTCBC) Check No. 62777 dated April 25, 2000 in the amount of Two Million Pesos ([PHP 2 million]), a commercial document, by then and there forging the signatures of said John C.T. Huan and Cliff C.L. Chang and after[]which presented and indorsed said check with China Bank at SBFZ for payment and received the amount of [PHP 2 million] and as a consequence of the said fraudulent acts, Tyco Development Corporation was damaged and prejudiced in the aforementioned amount.

CONTRARY TO LAW.[6]

Barely a year after the filing of the first Information, Evalle was again indicted for theft thru falsification of commercial document. The second Information, lodged this time with the RTC reads—

Criminal Case No. 442-04

That in or about the month of April 2000, in the City of Olongapo, Philippines, and within the jurisdiction of this Honorable Court, the above-named accused, being then a private person and the accountant of Tyco Development Corporation, Subic Bay Freeport Zone ([S]BFZ), represented by its Vice President, Ted Lee, with intent to gain and without the knowledge and consent of the management of the said company, did then and there wil[l]fully, unlawfully and feloniously take, steal and carry the proceeds of CTCBC Check No. 0000062777, dated April 25, 2000 amounting to [PHP 2 million], Philippine Currency, after the said check was endorsed [to] the China Trust Commercial Banking Corporation (CTCBC) by forging the signatures of Tyco Chairman John C.T. Chuang and President Cliff C.L. Chang, who were the company's authorized signatories,

thus making it appear that the said names persons signed and affixed their signatures [on] the said check, when in truth and in fact as the accused well knew that the said John C.T. Chuang and Cliff C.L. Chang, did not sign [] the said check, which is a commercial document, and by the use of such falsified document, the accused was able to withdraw/encash the check, to the damage and prejudice of [] Tyco Development Corporation in the amount of [PHP 2 million].

CONTRARY TO LAW.[7]

In both cases, Evalle pled not guilty to the charges hurled against her.[8]

During the trial for Criminal Case No. 39-03 at the MTCC, the prosecution presented Ted Lee (Lee), vice president of Tyco Development Corporation (Tyco Development) and a copy of China Trust Commercial Banking Corporation (Chinatrust) Check No. 62777 dated April 25, 2000.

According to Lee, Evalle, who was then employed as an accountant of Tyco Development, encashed Check No. 62777 amounting to PHP 2 million at Chinatrust, where the company maintained its savings and checking accounts. She forged the signatures of John C.T. Huang (Huang) and Cliff C.L. Chang (Chang), the company's authorized signatories. Having falsified their signatures, Evalle was able to obtain and convert the proceeds of PHP 2 million for her personal benefit.[9]

When the prosecution rested its case, it had produced only a photocopy of the check bearing the allegedly forged signatures. With leave of court, Evalle filed a Demurrer to Evidence.[10]

At the trial in Criminal Case No. 422-04 before the RTC, the prosecution witnesses narrated the following factual antecedents:

Sometime in 1996, Evalle began working for Tyco Development as a member of its accounting staff. Her duties involved: (1) recording of all money transfers; (2) holding and sending of checks via FedEx to Taipei, Taiwan for the signatures of Chang and Huang, president and chairman of Tyco Development, respectively; and (3) handling of tax concerns and coordinating with the local Bureau of Internal Revenue (BIR).[11]

On April 26, 2000, Evalle went to the Chinatrust branch in Subic Bay Metropolitan Authority (SBMA), Olongapo City and presented Chinatrust Check No. 62777 dated April 25, 2000 amounting to PHP 2 Million payable to cash. The check was under Tyco Development's Account Number 201-011-000-06 and purportedly signed by Chang and Huang. It was successfully negotiated and encashed.[12]

When the check was returned to Tyco Development, the company officers were surprised to learn that the withdrawal was unauthorized. They became more suspicious of the anomaly when, in contravention with established procedures, no bank statement for the month of April 2000 was received by its Taiwan office.[13]

Tyco Development immediately began its investigation and found that the signatures of Chang and Huang on Check No. 62777 were different from their signatures in previous transactions. In actual fact, the signatories never signed checks while they were in the Philippines since all outbound checks were sent to Taipei, Taiwan for them to sign.[14]

In September 2001, Evalle tendered her resignation, but Lee rejected her move as she was then under investigation for encashing the subject check.[15] Following the investigation, criminal charges were instituted against her – one for falsification of commercial document, docketed as Criminal Case No. 39-03 before the MTCC, and another for theft through falsification of commercial document, docketed as Criminal Case No. 422-04 before the RTC.

The defense, on the other hand, presented Evalle as its sole witness. She weaved a different narrative, testifying

that she was initially hired by Tyco Development as a member of its accounting staff until she was promoted as accounting head with the concurrent role of corporate secretary.[16]

Tyco Development had a checking account with Chinatrust. On Chinatrust Check No. 62777, she wrote the following details: "April 25, 2000," "Two Million Pesos," "[PHP] 2,000,000.00," and payable to "Cash." The check was signed by Chang and Huang. Upon instruction from her supervisor, she went to the bank on April 26, 2000 to encash the check. She was not required by the bank to show a copy of a board resolution or a secretary's certificate.[17] She avowed that upon receiving the proceeds, she gave the money, which was intended for some unsettled tax liabilities, to a certain Edison del Agua, a revenue officer of the BIR in SBMA. She was issued an acknowledgment receipt, which she surrendered to the company.[18]

Ruling of the RTC in Criminal Case No. 422-04

On May 15, 2013, the RTC rendered a decision finding Evalle guilty beyond reasonable doubt of the crime of theft thru falsification of commercial document, disposing in this wise:

IN VIEW THEREOF, judgment is hereby rendered finding accused MARILYN N. EVALLE GUILTY beyond reasonable doubt for [sic] the crime of theft thru falsification of commercial document, and is sentence[d] to suffer the indeterminate penalty of eight (8) years and one (1) day of [prisión mayor], as minimum, to twenty (20) years of [reclusión temporal], as maximum, and to pay Tyco Development Corporation Two Million Pesos ([PHP 2 million]).[19] (Emphasis in the original)

The RTC held that the prosecution successfully established that Evalle resorted to the falsification of Check No. 62777 as a necessary means to commit the crime of theft. All the elements of the crime of falsification of commercial document were present and while the prosecution offered a mere machine-copy of the check in evidence, Evalle was deemed to have accepted its admissibility when, during her testimony, she identified and confirmed it as a photocopy of Check No. 62777.[20] The RTC further found that the signatures of Chang and Huang on the check were sufficiently established to be a falsity by Lee's testimony who was familiar with their signatures.[21] It concluded that Evalle, being the accountant charged with the custody of the checks to be signed by Chang and Huang and who admitted having received the proceeds of the check, was the forger. As such, she was guilty of falsification.[22]

Moreover, the RTC adjudged that all the elements of the crime of theft were established. As company accountant, Evalle withdrew PHP 2 million from the checking account of Tyco Development using Check No. 62777, without consent.[23]

Ruling of the MTCC in Criminal Case No. 39-03

During the pendency of the appeal in Criminal Case No. 422-04 with the CA, the MTCC issued an Order[24] granting Evalle's Demurrer to Evidence. The MTCC found that the prosecution failed to prove that Evalle committed falsification, ratiocinating and ruling as follows:

A careful review of this case shows that the prosecution failed to establish that [Evalle] falsified the signatures of [Huang] and [Chang].

The failure of the prosecution to formally offer the check subject matter of the criminal information is fatal to its cause. The check forms the very [lis motem] of the offense. Without the said check, a conviction can[not] be sustained.

It is well[-]settled that any evidence a party desires to submit for the consideration of the court must be formally offered by him otherwise it is excluded and rejected. [] Furthermore, mere identification of documents and the marking thereof as exhibits do not confer any evidentiary weight on documents not formally offered. [] The mere fact that a particular document is marked as an exhibit does not mean that it has

already been offered as part of the evidence of a party. []

Assuming [arguendo] that the original check has been presented in court, the same is insufficient to convict the herein accused because there is no evidence that the signatures appearing therein [were] indeed falsified. Without presenting the authentic and genuine signatures of the persons whose signatures have been allegedly falsified and without comparing the same with the forged signatures, there will be no basis to conclude that forgery has been committed. The testimony of [Lee] [insofar] as his knowledge of the identity of the signatures of Huang and Chang is concerned has no probative value. Any oral or documentary evidence is hearsay by nature[]if its probative value is not based on the personal knowledge of some other person who was never presented on the witness stand. [] Conviction may not be based on hearsay.

Verily, the prosecution failed to prove the commission of falsification on the part of the accused, as there is no way it could have proven it by the unreliable testimony of its lone witness.

WHEREFORE, the Demurrer to Evidence is Granted.[25] (Citations omitted)

In the meantime, Evalle appealed Criminal Case No. 422-04 to the CA,[26] arguing, inter alia, that her acquittal in Criminal Case No. 39-03 barred further prosecution for the same offense, and that her guilt was not proven beyond reasonable doubt.[27]

Ruling of the CA

In the challenged Decision, the CA modified the ruling of the RTC, adjudging as follows—

WHEREFORE, premises considered, the instant appeal is hereby DENIED. The Decision dated May 15, 2013 of the Regional Trial Court, Branch 74, Olongapo City in Criminal Case No. 422-04 is AFFIRMED WITH MODIFICATION in that accused-appellant [Evalle] is found guilty beyond reasonable doubt of the crime of [t]heft under Article 309 of the Revised Penal Code and is sentenced to suffer the indeterminate penalty of eight (8) years and one (1) day of prision mayor, as minimum, to twenty (20) years of reclusion temporal, as maximum, and to pay [Tyco Development] the amount of Two Million Pesos ([PHP 2 million]).

Accused-appellant [Evalle] is ACQUITTED of the crime of [f]alsification of [c]ommercial [d]ocument on the ground of double jeopardy.

SO ORDERED.[28] (Emphasis in the original)

The CA held that albeit all the elements of the complex crime of theft through falsification of commercial document were present,[29] Evalle's acquittal in Criminal Case No. 39-03 barred any subsequent prosecution for falsification of commercial document. This bar, however, did not extend to the crime of theft.[30] Accordingly, the CA ruled that Evalle could still be convicted of theft, one of the component offenses, which the prosecution was able to prove beyond reasonable doubt.[31]

Issues

Via the present Petition, Evalle raises the following issues:

- Did the State act unfairly and violate her human and constitutional rights by filing a falsification case first and, more than a year later, filing a theft case based on almost the same facts when it already knew all the facts needed to charge theft from the start?
- Can a person be convicted of falsifying a commercial document, and of theft, based only on a photocopy of the document instead of the original, contrary to the rules of evidence?
- Can forgery be found, and a conviction sustained, using only a photocopy of the document without expert examination or proper signature comparisons?

- May the court rely on statements elicited from the accused during cross-examination to convict her, despite the rule that the prosecution must prove its case on its own evidence?
- Since the theft charge depended on proving falsification and forgery, which the prosecution failed to establish, does the conviction for theft lack any legal and factual basis?[32]

Evalle invokes the proscription on double jeopardy, asserting that the two Informations filed against her were essentially for the same offense.[33] The RTC rendered a flawed decision considering that what the prosecution presented as object evidence was a mere photocopy of the check, that which was possibly falsified; the original check was not produced.[34] Absent any admissible object check and valid sample signatures for comparison by the RTC judge, and without the signatories testifying in court, forgery could not have been proven.[35] Ineluctably, the prosecution failed to establish the falsification or forgery of the signatures and that Evalle was authorized to encash the check.[36]

Respondent People of the Philippines, through the Office of the Solicitor General (OSG), filed its Comment,[37] averring that the Petition should be dismissed on these grounds: First, it is procedurally infirm as it raises questions of fact.[38] Second, the CA correctly ruled that Evalle is guilty of theft under Article 308 of the Revised Penal Code given that all its elements were established even in the absence of the original check.[39] Third, there is no violation of her constitutional right against oppressive prosecution as the filing of two different informations against her does not result in double jeopardy.[40] Finally, the issue of admissibility of the object check as evidence is moot because Evalle was acquitted of the crime of falsification of a commercial document.[41]

Evalle submitted a supplement to the Petition, arguing that the fact of existence of the elements of the offense of theft was present and known to the prosecution and Tyco Development prior to and at the time the first Information was filed with the MTCC.[42] In turn, the OSG propounds that the filing of Informations lies within the discretion of the public prosecutor. In any case, double jeopardy does not attach because only the elements of falsification of a commercial document needed to be established in the first Information while in the second case, the additional elements of the crime of theft were present.[43]

Ruling of the Court

The Court finds and so rules that Evalle must be acquitted of simple theft. Her acquittal in Criminal Case No. 39-03 for falsification of commercial document bars the prosecution of any subsequent crime involving the same offense, including Criminal Case No. 422-04 for the complex crime of theft thru falsification of a commercial document.

No person shall be twice put in jeopardy of punishment for the same offense.[44] The constitutional protection against double jeopardy is fleshed out in Rule 117, Section 7 of the Rules of Court which reads:

SEC. 7. Former conviction or acquittal; double jeopardy. — When an accused has been convicted or acquitted, or the case against him dismissed or otherwise terminated without his express consent by a court of competent jurisdiction, upon a valid complaint or information or other formal charge sufficient in form or substance to sustain a conviction and after the accused had pleaded to the charge, the conviction or acquittal of the accused or the dismissal of the case shall be a bar to another prosecution for the offense charged, or for any attempt to commit the same or frustration thereof, or for any offense which necessarily includes or is necessarily included in the offense charged in the former complaint or information.

However, the conviction of the accused shall not be a bar to another prosecution for an offense which necessarily includes the offense charged in the former complaint or information under any of the following instances:

- (a) the graver offense developed due to supervening facts arising from the same act or omission constituting the former charge;

(b) the facts constituting the graver charge became known or were discovered only after a plea was entered in the former complaint or information; or

(c) the plea of guilty to the lesser offense was made without the consent of the prosecutor and of the offended party except as provided in section 1(f) of Rule 116. In any of the foregoing cases, where the accused satisfies or serves in whole or in part the judgment, he shall be credited with the same in the event of conviction for the graver offense.

From the foregoing, once a valid case has placed an accused in jeopardy and is terminated by acquittal, conviction, or dismissal without his express consent, further prosecution for the same offense or for an included offense is barred. This rule is founded on reason, justice and conscience.^[45] Its underlying rationale is demystified by the Court in *Raya v. People*,^[46] viz.:

[T]he State with all its resources and power should not be allowed to make repeated attempts to convict an individual for an alleged offense, thereby subjecting him to embarrassment, expense and ordeal and compelling him to live in a continuing state of anxiety and insecurity, as well as enhancing the possibility that even though innocent, he may be found guilty.^[47] (Emphasis in the original, citations omitted)

Galicia v. People^[48] illustrates the concurring requisites for the right against double jeopardy to attach: (1) a first jeopardy must have attached prior to the second; (2) the first jeopardy must have been validly terminated; and (3) the second jeopardy must be for the same offense as that in the first or the second offense includes or is necessarily included in the offense charged in the first information, or is an attempt to commit or is a frustration thereof.^[49] Simply stated, when double jeopardy is invoked, the Court must answer three questions: one, has a valid first jeopardy arisen?; two, was the first jeopardy validly terminated?; and three, is the second case for the same offense or an included offense?

The resolution of these questions requires the concurrence of specific sub-requisites.

A first jeopardy attaches when: (1) the accused is charged under a complaint or information sufficient in form and substance to sustain their conviction; (2) the court has jurisdiction; (3) the accused has been arraigned and has pleaded; and (4) the accused is convicted or acquitted, or the case is dismissed without his/her consent.^[50]

Relatedly, a valid termination of the first jeopardy may occur in three instances: (a) an acquittal, which is final and executory, upon promulgation; (b) a conviction of the accused by final judgment; and (c) a dismissal of the case without the express consent of the accused, which implies a final disposition or termination of the case.^[51] The Court has categorically declared that a grant of demurrer or a motion to dismiss on the ground of violation of the right to speedy trial amounts to an adjudication on the merits that would result in the acquittal of the accused.^[52]

In determining whether the second case is for the same offense or an included offense, the Court is guided by the provisions of Article III, Section 21 of the Constitution and Rule 117, Section 7 of the Rules of Court. Under Section 7, the second prosecution must be for the offense charged in the first case, or for any attempt to commit the same or frustration thereof or for any offense which necessarily includes or is necessarily included in the offense charged in the former complaint or information. Section 21 provides that if the same act is punished by a law and an ordinance, conviction or acquittal under either bars another prosecution for the same act.

There are some instances when the same act may give rise to two or more separate and distinct offenses.^[53] The constitutional protection against double jeopardy applies only to the same offense.^[54] Thus, where there is a variance between the elements of the two offenses charged, double jeopardy does not attach.^[55]

In cases of complex crimes,^[56] however, double jeopardy attaches when the first offense is a necessary means of

committing the second offense. In such cases, the complex crime proper necessarily includes the first offense as an element. A valid termination of the first jeopardy effectively bars its use as the necessary means to prove the complex crime. To secure a conviction for the complex crime proper, the prosecution must establish both component felonies beyond reasonable doubt.

The Court finds a concurrence of all the requisites and sub-requisites in the case at bench.

For one, a valid first jeopardy attached. Evalle was initially charged before the MTCC with falsification of commercial document, and subsequently inculpated with theft thru falsification of a commercial document at the RTC. Both the complaint and the information were sufficient in form and substance to sustain a conviction, and both courts a quo acquired jurisdiction over the offenses charged. Evalle was arraigned in these cases and she pled not guilty to the charges. She was eventually acquitted in the falsification case.

For another, the first jeopardy was validly terminated. Although Evalle was convicted by the RTC in the theft thru falsification case, her conviction did not attain finality yet as she sought recourse with the CA via an appeal. Thus, the first jeopardy is the falsification case which was validly terminated when the MTCC granted her demurrer. The grant of demurrer, which results in an acquittal, is final and executory.

Finally, the second case is for the same offense or one that necessarily includes the first. To reiterate, the proscription against double jeopardy exists to prevent a relitigation of the same offense. In Evalle's case, the first jeopardy involved falsification of commercial document; the second jeopardy involved the complex crime proper of theft thru falsification of a commercial document. She was thus compelled to relitigate the falsification charge in Criminal Case No. 422-02, despite her acquittal in Criminal Case No. 39-03. Her acquittal for falsification should bar any further attempt to prosecute her for an offense in which falsification is alleged as the necessary means of committing another felony.

The manner in which Evalle was prosecuted patently subjected her to an unjust and prejudicial ordeal. She was compelled to endure prolonged and successive criminal proceedings as the prosecution fractured a single act giving rise to the same offense into multiple cases, merely by recasting that act as an element of a complex crime or by shifting the theory of prosecution. This Court cannot, and will not, countenance such an oppressive practice.

As earlier adumbrated, all the requisites for the attachment of the first jeopardy obtain in the case at bench. There having been a valid judgment of acquittal for falsification of commercial document in Criminal Case No. 39--03, the first jeopardy was validly terminated. Evalle's conviction for theft in Criminal Case No. 422-04 brought on appeal before the CA, constitutes a second jeopardy for the same offense or for an offense that necessarily includes the first.

ACCORDINGLY, the Petition for Review on Certiorari is GRANTED. The September 26, 2014 Decision and the January 27, 2015 Resolution of the Court of Appeals in CA-G.R. CR No. 35937 are REVERSED and SET ASIDE. Petitioner Marilyn N. Evalle is ACQUITTED in Criminal Case No. 422-04 on the ground of double jeopardy.

SO ORDERED.

Inting, Gaerlan, and Singh, JJ., concur.
Caguioa (Chairperson), J., see concurring opinion.

[1] Rollo, pp. 8-50.

[2] CA rollo, pp. 244-264. The September 26, 2014 Decision was penned by Associate Justice Ramon R. Garcia,

with the concurrence of Associate Justices Remedios A. Salazar-Fernando and Danton Q. Bueser of the Second Division, Court of Appeals, Manila.

[3] Id. at 326-327. Dated January 27, 2015.

[4] RTC records, pp. 392-399. The May 15, 2013 Decision was penned by Presiding Judge Roline M. Ginez-Jabalde.

[5] CA rollo, pp. 265-288.

[6] Rollo, p. 76.

[7] Id. at 77. See also RTC records, p. 392, RTC Decision.

[8] Rollo, p. 79, RTC Order; 87, MTCC Order. See also RTC records, p. 118, RTC Order, and 219, China Bank check.

[9] Rollo, p. 87.

[10] Id.

[11] Id. at 54.

[12] Id.

[13] Id.

[14] Id. at 54-55.

[15] Id. at 55.

[16] Id.

[17] Id.

[18] Id. at 56.

[19] RTC records, p. 399.

[20] Id. at 396.

[21] Id. at 397.

[22] Id. at 397-398.

[23] Id. at 398.

[24] Rollo, pp. 86-89. The March 19, 2014 Order was issued by Presiding Judge Jacinto C. Gonzales of Branch 2, Municipal Trial Court in Cities, Olongapo City.

[25] Id. at 88.

[26] Id. at 52. See also RTC records, pp. 401-402.

[27] Rollo, pp. 58-59.

[28] CA rollo, pp. 263.

[29] Id. at 252-260.

[30] Id. at 261.

[31] Id. at 260-262.

[32] Id. at 16-17.

[33] Id. at 18-31.

[34] Id. at 31-37.

[35] Id. at 37-41.

[36] Id. at 42-46.

[37] Id. at 102-123.

[38] Id. at 109-112.

[39] Id. at 112-114.

[40] Id. at 114-119.

[41] CONST., art. III, sec. 21.

[42] CA rollo, pp. 128-133, Motion for Leave to File Supplement to: Petition, or to File a Reply to the Comment Filed by the Solicitor General.

[43] Id. at 179-186, Comment (On the Supplement to the Petition dated January 25, 2016).

[44] CONST., art. III, sec. 21.

[45] See *Villareal v. People*, 680 Phil. 527, 555-556 (2012) [Per J. Sereno, Second Division]. (Citation omitted)

[46] 902 Phil. 141 (2021) [Per J. Caguioa, First Division].

[47] See *id.* at 159.

[48] G.R. No. 254972, August 28, 2025 [Per C.J. Gesmundo, En Banc].

[49] See *id.* at 15. This pinpoint citation refers to the copy of the Decision uploaded to the Supreme Court website. (Citation omitted)

[50] Id. at 16. (Citation omitted)

[51] See *People of the Philippines v. JJJ*, 954 Phil. 337, 358-359 (2024) [Per J. Inting, Third Division]. (Citations omitted)

[52] See *Aytona v. Paule*, 931 Phil. 681, 691 (2022) [Per J. Caguioa, Third Division].

[53] See *People v. JJJ*, 954 Phil. 337, 359 (2024) [Per J. Inting, Third Division].

[54] See *People v. Quijada*, 328 Phil. 505, 536 (1996) [Per J. Davide, Jr., En Banc]. (Citation omitted)

[55] See *People v. JJJ*, 954 Phil. 337, 359 (2024) [Per J. Inting, Third Division].

[56] REV. PEN. CODE, Art. 48.

CONCURRING OPINION

CAGUIOA, J.:

I fully concur with the ponencia. I write only to share some thoughts regarding the application of the prohibition against double jeopardy in cases of simultaneous prosecutions.

To recall, what the State did in this case was take a single act and file two separate Informations against the same accused, both of which prospered and were taken to trial, leading to the present controversy.

The right against double jeopardy is enshrined under Article III, Section 21 of the 1987 Constitution which provides that "[n]o person shall be twice put in jeopardy of punishment for the same offense." [1] The provision is clear: it is a right that prohibits the State from putting a person in jeopardy twice for the same offense. In *Melo v. People* [2] (*Melo*), the Court said that:

The rule of "double jeopardy" had a settled meaning in this jurisdiction at the time our Constitution was promulgated. It meant that when a person is charged with an offense and the case is terminated either by acquittal or conviction or in any other manner without the consent of the accused, the latter cannot again be charged with the same or identical offense. This principle is founded upon the law of reason, justice and conscience. It is embodied in the maxim of the civil law *non bis in idem*, in the common law of England, and undoubtedly in every system of jurisprudence, and instead of having specific origin it simply always existed. It found expression in the Spanish law and in the Constitution of the United States and is now embodied in our own Constitution as one of the fundamental rights of the citizens. [3] (Emphasis supplied)

It added that "[t]he phrase same offense, under the general rule, has always been construed to mean not only that the second offense charged is exactly the same as the one alleged in the first information, but also that the two offenses are identical." [4] The Court in *Melo* alluded to the "same evidence test" used in the United States in determining the identical nature of offenses, whereby there is deemed to be "identity between the two offenses when the evidence to support a conviction for one offense would be sufficient to warrant a conviction for the other." [5] However, it added that the Rules of Criminal Procedure now has a more definite parameter in determining identity of offenses, namely, if the second offense is an attempt to commit the same or frustration thereof, or if the second offense necessarily includes or is necessarily included in the first offense. [6]

It must be emphasized, however, that the provisions of the Rules of Criminal Procedure do not set the metes and bounds of the right against double jeopardy. The Rules of Court are procedural rules meant to aid proceedings in courts, but it does not limit the Constitution nor does it prohibit the Court from further interpreting what the constitutional right means as cases come to it. It is for this reason that tests such as the "same evidence test" alluded to above exist in jurisprudence. [7]

In this case, for instance, the evidence presented to convict the accused for falsification of commercial documents in Branch 2, Municipal Circuit Trial Court in Cities, Olongapo City (MTCC) are the same evidence used to prove her guilt in the theft through falsification charge in Branch 4, Regional Trial Court, Olongapo City (RTC). Notably, the same photocopy of the check was presented in both trials, but the MTCC and the RTC differed merely on the issue of evidentiary weight to be given to the photocopy, which explains the difference in the outcome between the two cases. Thus, while it is arguable that "falsification of commercial documents" and "theft through falsification" are not the same offenses, they are, in the context of this case, identical offenses. The acquittal in one thus correctly barred the other on the ground of double jeopardy.

As a final note, however, I would like to go a step further and say that not only does the outcome of one bar the other, but the filing itself of one should have already barred the other. After all, the constitutional prohibition calls upon the State not to put the same person twice in jeopardy for the same offense. The mere act of filing a case, followed by an arraignment therein, already constitutes the first jeopardy. Therefore, it is not necessary that the

first case be concluded before the filing of another case for the same offense is barred. As the Court in *People v. Diaz*[8] reminds: "[a] defendant should not be harassed with various prosecutions based on the same act by splitting the same into various charges, all emanating from the same law violation, when the prosecution could easily and well embody them in a single information." [9]

Based on these premises, I vote to GRANT the Petition and ACQUIT petitioner Marilyn N. Evalle.

[1] Article III, Section 21 provides:

Section 21. No person shall be twice put in jeopardy of punishment for the same offense. If an act is punished by a law and an ordinance, conviction or acquittal under either shall constitute a bar to another prosecution for the same act.

[2] 85 Phil. 766 (1950) [Per C. J. Moran, Second Division].

[3] *Id.* at 768.

[4] *Id.* (Italics in the original, emphasis supplied)

[5] *Id.*

[6] *Id.* at 768-769. See also Rule 117, Section 7 of the Rules of Criminal Procedure:

Section 7. Former Conviction or Acquittal; Double Jeopardy. — When an accused has been convicted or acquitted, or the case against him dismissed or otherwise terminated without his express consent by a court of competent jurisdiction, upon a valid complaint or information or other formal charge sufficient in form and substance to sustain a conviction and after the accused had pleaded to the charge, the conviction or acquittal of the accused or the dismissal of the case shall be a bar to another prosecution for the offense charged, or for any attempt to commit the same or frustration thereof, or for any offense which necessarily includes or is necessarily included in the offense charged in the former complaint or information.

However, the conviction of the accused shall not be a bar to another prosecution for an offense which necessarily includes the offense charged in the former complaint or information under any of the following instances:

- (a) the graver offense developed due to supervening facts arising from the same act or omission constituting the former charge;
- (b) the facts constituting the graver charge became known or were discovered only after a plea was entered in the former complaint or information; or
- (c) the plea of guilty to the lesser offense was made without the consent of the prosecutor and of the offended party except as provided in section 1(f) of Rule 116. In any of the foregoing cases, where the accused satisfies or serves in whole or in part the judgment, he shall be credited with the same in the event of conviction for the graver offense.

[7] See *Melo v. People*, supra note 2. See also J. Regalado, Concurring and Dissenting Opinion in *People v. Quijada*, 328 Phil. 505, 561-590 (1996) [Per J. Davide, Jr., En Banc], as joined by C.J. Narvasa and JJ. Romero, Puno, Vitug, Kapunan, and Mendoza.

[8] 94 Phil. 714 (1954) [Per J. Montemayor, En Banc].

[9] *Id.* at 718.

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