



Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

NOTICE

Sirs/Mesdames:

Please take notice that the Court, Third Division, issued a Resolution dated February 15, 2023, which reads as follows:

G.R. No. 241123 – CHRISTINE A. TAN, Petitioner, v. PEOPLE OF THE PHILIPPINES, Respondent.

This resolves the Petition for Review on Certiorari¹ under Rule 45 of the Rules of Court seeking the reversal of the Decision,² dated March 27, 2018, and the Resolution,³ dated July 19, 2018, of the Court of Appeals (CA) in CA-G.R. CR No. 37970. The CA affirmed the Decision,⁴ dated January 30, 2015, of Branch 160, Regional Trial Court (RTC) of Pasig City, finding Christine A. Tan (**petitioner**) guilty beyond reasonable doubt of eighteen (18) counts of Simple Qualified Theft and two (2) counts of Qualified Theft through Falsification of Commercial Documents.

The Facts

On May 19, 2011, the petitioner was charged with 26 counts of qualified theft in Criminal Case No. 145711 up to Criminal Case No. 145736 in separate Informations, all similarly worded except for the dates of the commission of the crime and the amounts allegedly involved. The Information in Criminal Case No. 145711 reads:

That on or about the 18th day of December 2010, in the city of San Juan, Philippines and within the jurisdiction of this Honorable Court, the above-named accused, being then employed as an Accounting Assistant of **Belexis Concepts, Inc. herein represented by Catherine Carmel Tañedo y Corpus**, as such enjoyed the trust and confidence reposed upon her by her employer, with intent to gain and without the consent of the owner thereof, did, then and there willfully, unlawfully and feloniously and with grave abuse of confidence, take, steal and carry away the amount of ₱19,110.00

¹ *Rollo*, pp. 12-34.

² *Id.* at 39-55.

³ *Id.* at 57-58.

⁴ *Id.* at 81-94.

belonging to the said Belexis Concepts Incorporated, to the damage and prejudice of the said complainant, in the aforesaid amount.

CONTRARY TO LAW.⁵ (Emphasis in the original)

On the same day, the petitioner was likewise charged with 14 counts of Qualified Theft through Falsification of Commercial Documents in Criminal Case No. 145737 up to Criminal Case No. 145750. The Informations were also similarly worded except for the dates of the commission of the crime, the amounts allegedly stolen, and the depository banks. The Information in Criminal Case No. 145737 reads:

That on or about the 23rd day of February 2011, in the City of San Juan, Philippines, and within the jurisdiction of the Honorable Court, the above-named accused, being then employed as an Accounting Assistant of **Belexis Concepts Inc. represented herein by Catherine Carmel Tañedo y Corpus**, as such enjoyed the trust and confidence reposed upon her by her employer, with intent to gain and without the consent of the owner thereof, did, then and there willfully, unlawfully and feloniously and with grave abuse of confidence, take, steal and carry away the amount of ₱26,750 by falsifying four (4) China Bank Deposit(sic) slips, which are commercial documents, all dated February 23, 2011, by making it appear in the said deposit slips that she deposited said amount to the account of Belexis Concepts, Inc.. (sic) when in truth and in fact the accused very well knew that there was no such deposits made, to the damage and prejudice of the said complainant in the aforesaid amount of ₱26,750.00.

CONTRARY TO LAW.⁶ (Emphasis in the original)

The petitioner pleaded not guilty to all the charges. Due to the similarity of the factual circumstances and issues involved, all the cases were thereafter tried jointly.

Version of the Prosecution

Belexis Concepts, Inc. (**Belexis**), a computer hardware distributor, hired the petitioner as a probationary employee on October 7, 2010 for its accounting department. Her position was imbued with trust and confidence as she handled company funds and monitored the company's deposit schedule. She reported to the San Juan office where she handled funds sourced from the Belexis Makati office, collections from customers in the San Juan office, and in-house sales.⁷

⁵ *Id.* at 39-40.

⁶ *Id.* at 41.

⁷ *Id.* at 42.

In February 2011, Cristina Javier (**Javier**) assumed office as the new accounting department head and required the petitioner to submit a daily deposit schedule and proof of her previous deposits. She found that her predecessor, Richard Tan (**Richard**), was “very lax with the petitioner and did not require the petitioner to submit reports regularly.”⁸

Javier noticed discrepancies in the petitioner’s reports prompting her to inform their Human Resource Manager, Catherine Carmel Tañedo (**Tañedo**), who thereafter audited the transactions. It was discovered that several collections from October 2010 to March 2011 were not deposited in Belexis’s accounts.⁹ The petitioner’s duties and functions showed that she was designated to receive both cash and check payments from the company’s clients and employees in Makati.¹⁰ However, the audit revealed that she only reported the check payments in her daily deposit schedule reports.¹¹

Moreover, Javier testified that the petitioner tried to change the daily deposit schedule to daily cheque deposit schedule but corrected it to include cash. She furthered that although it was the petitioner who was responsible for the deposit, she asked the messenger to bring it to the bank.¹²

When confronted, the petitioner admitted receiving the cash amounts but reasoned that she kept these in the company vault upon the advice of her former supervisor, Richard.¹³

In another instance, the Makati Office informed Tañedo and Javier that they handed cash to the petitioner on March 5 and 7, 2011. They waited for her to deposit the amount until March 9, 2011, without success.¹⁴ When confronted, the petitioner claimed she had deposited the money but failed to produce the deposit slip.¹⁵ It was also found that the petitioner likewise submitted eight deposit slips that were later found to be falsified.¹⁶ This prompted them to report the matter to the Philippine National Police – Criminal Investigation and Detection Group. Consequently, the petitioner was charged with several counts of Qualified Theft and Qualified Theft through Falsification of Commercial Documents allegedly committed from October 2010 to March 2011 for a total amount of PHP 726,350.00.¹⁷

⁸ *Id.* at 16.

⁹ *Id.*

¹⁰ *Id.* at 43.

¹¹ *Id.* at 83.

¹² *Id.*

¹³ *Id.* at 44.

¹⁴ *Id.* at 16 & 84.

¹⁵ *Id.*

¹⁶ *Id.* at 85.

¹⁷ *Id.* at 43.

During trial, Rowena Razon (**Razon**), Security Bank Corporation Wack Wack Branch Manager, issued a certification that the eight deposit slips the petitioner submitted revealed that no such deposits were made. In her judicial affidavit, Razon averred that the machine validations in the deposit slips she presented were not authentic.¹⁸

Likewise, Virginia Tan Bernabe (**Bernabe**), the Branch Manager of China Banking Corporation, Shaw-Haig, Mandaluyong City, testified that no deposit was made to the Belexis' account on February 25, 2011, for PHP 70,750.00 and that the deposit slip showing said deposit was falsified as it did not bear the bank's official computer validation.¹⁹

Lastly, Jeremias Callejo (**Callejo**), the Customer Service Head of Rizal Commercial Banking Corporation, Wack Wack Branch, confirmed that the three deposit slips presented by the petitioner did not contain the official bank validation.²⁰

These falsified deposit slips were made the basis of the petitioner's indictment for Qualified Theft through the Falsification of Commercial Documents.

Version of the Defense

The petitioner denied all the charges leveled against her. She testified that after receiving funds from the Makati office, she immediately recorded the details of the transaction in her computer.²¹ She was also advised by her former supervisor Richard to keep the cash collections in the company's vault from October 16, 2010 to December 23, 2010 to pay Quick Access, the company's broker. PHP 200,000.00 was paid on the third week of December 2010 from these amounts. A provisional receipt was issued, but she no longer had any access to the company records after the criminal charges were filed against her.²² She was not even able to conduct a formal turnover of her documents. She maintains that abuse of confidence cannot be imputed against her considering her probationary status. It was the accounting heads (Richard and Javier) who, by virtue of their positions, were vested with trust and confidence in relation to the fund management of Belexis. The petitioner also pointed at Richard, with whom she shared access to the company vault and, alleged that he hired her with a grand design lurking in his mind.²³

¹⁸ *Id.* at 43.

¹⁹ *Id.* at 84.

²⁰ *Id.* at 17.

²¹ *Id.*

²² *Id.*

²³ *Id.* at 70 & 74.

During cross-examination, the petitioner stressed that the amounts stated in the 26 Informations for Qualified Theft (not involving validated deposit slips) were amounts Richard asked to withhold as payment for Quick Access. When Javier took over the accounting department, the petitioner was made to complete the payables to Quick Access, the aggregate sum of which amounted to PHP 7,750,000.00. Combined with the previous set of vouchers, the amount reached PHP 13,000,000.00.²⁴

On re-direct, the petitioner explained that the PHP 13,000,000.00 payment to Quick Access was paid in cash through bank withdrawals, and not by checks. She withheld PHP 520,000.00 in cash from their collection when she made the first payment to Quick Access. This amount, however, was not covered by any of the vouchers the petitioner had earlier identified.²⁵

On the charges of Qualified Theft through Falsification of Commercial Documents, the petitioner insisted she had no hand in the falsified deposit slips. Her only participation was to input all the entries, including the amount, date, and transaction number, but it was the company messengers who are authorized to transact all deposits to the bank.²⁶ She only learned these were falsified when the criminal charges were filed against her.²⁷

As to the money handed by the Makati office, the petitioner explained that the protocol was to deposit the amounts the next day, after receipt, unless there were accounts payable. These deposits were likewise carried out by the company messengers, who would then submit the validated portion of the deposit slip to her. She only learned that these were falsified when the cases were filed against her.²⁸

The Ruling of the RTC

In its January 30, 2015 Decision,²⁹ the RTC adjudged the petitioner guilty of two counts of Qualified Theft through Falsification of Commercial Documents, and 18 counts of Qualified Theft. The rest of the criminal charges were dismissed, with the dispositive portion quoted hereunder:

WHEREFORE, judgment is hereby rendered

²⁴ *Id.* at 86.

²⁵ *Id.*

²⁶ *Id.* at 338.

²⁷ *Id.* at 86.

²⁸ *Id.* at 17-18.

²⁹ *Id.* at 81-94. Penned by Judge Myrna V. Lim-Verano.

1. Dismissing the following cases for insufficiency of evidence:

Criminal Case No. 145711
 Criminal Case No. 145713
 Criminal Case No. 145717
 Criminal Case No. 145723
 Criminal Case No. 145731
 Criminal Case No. 145732
 Criminal Case No. 145733
 Criminal Case No. 145734
 Criminal Case No. 145737
 Criminal Case No. 145738
 Criminal Case No. 145739
 Criminal Case No. 145740
 Criminal Case No. 145741
 Criminal Case No. 145743
 Criminal Case No. 145744
 Criminal Case No. 145745
 Criminal Case No. 145746
 Criminal Case No. 145747
 Criminal Case No. 145748
 Criminal Case No. 145749

2. [F]inding accused CHRISTINE A. TAN **GUILTY** beyond reasonable doubt of

2.a. two counts of qualified theft through falsification of commercial documents for which she is hereby sentenced to the corresponding penalties of imprisonment, absent any modifying circumstance and, applying the Indeterminate Sentence Law, viz:

Crim. Case Nos.	Amount	Penalty
145742	P42,000.00	8 years and 1 day of <i>prision mayor</i> - 17 years, 4 months and 1 day of <i>reclusion temporal</i> plus 2 years, 1 year each for every P10,000.00 in excess of P22,000.00, thereby making the maximum 19 years, 4 months and 1 day of <i>reclusion temporal</i> .
145750	P2,793.00	2 years and 4 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .

2.b. 18 counts of simple qualified theft for which she is hereby sentenced to the corresponding penalties of imprisonment, also absent any modifying circumstance and applying the Indeterminate Sentence Law, viz:

Crim. Case Nos.	Amount	Penalty
145712	P3,500.00	2 years and 4 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .

145714	P7,000.00	2 years and 5 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145715	P4,200.00	2 years and 4 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145716	P11,000.00	2 years and 5 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145718	P2,650.00	2 years and 4 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145719	P77,000.00	Basically same as Criminal Case No. 145742 but plus 5 years, 1 year each for P10,000.00 in excess of P22,000.00 thereby making the maximum 20 years of <i>reclusion temporal</i> .
145720	P13,000.00	2 years and 5 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145721	P11,300.00	2 years and 5 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145722	P530.00	2 years and 4 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145724	P39,000.00	Basically same as Criminal Case No. 145742 and Criminal Case Nos. 145719 but plus 1 year each for P10,000.00 in excess of P22,000.00 thereby making the maximum 18 years, 4 months and 1 day of <i>reclusion temporal</i> .
145725	P12,740.00	2 years and 5 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145726	P11,575.00	2 years and 5 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145727	P26,000.00	8 years and 1 day of <i>prision mayor</i> - 17 years, 4 months and 1 day of <i>reclusion temporal</i> .
145728	P19,500.00	8 years and 1 day of <i>prision mayor</i> - 17 years, 4 months and 1 day of <i>reclusion temporal</i> .
145729	P5,400.00	2 years and 4 months of <i>prision correccional</i> - 9 years and 1 day of <i>prision mayor</i> .
145730	P30,500.00	8 years and 1 day of <i>prision mayor</i> - 17 years, 4 months and 1 day of <i>reclusion temporal</i> .
145735	P18,800.00	8 years and 1 day of <i>prision mayor</i> - 17 years, 4 months and 1 day of <i>reclusion temporal</i> .
145736	P19,000.00	8 years and 1 day of <i>prision mayor</i> - 17 years, 4 months and 1 day of <i>reclusion</i>

		<i>temporal.</i>
--	--	------------------

3. [O]rdering accused to indemnify to private complainant Belexis Concepts, Inc. all the amounts indicated in the 20 cases where she is convicted, or an aggregate of P357,488.00, plus legal interest thereon of 6% per annum from the time of the filing of these cases;
4. [O]rdering that the threefold Rule under Article 70 of the Revised Penal Code be taken into account in the service of the sentences hereby imposed and that the period of accused's preventive imprisonment be credited to her in accordance with Article 29 of the Revised Penal Code, as amended.

Costs against accused.

SO ORDERED.³⁰

The Ruling of the CA

On appeal, the CA affirmed the RTC but reduced the imposed penalties in its Decision,³¹ dated March 27, 2018.

Theft, as defined under Article 308 of the Revised Penal Code (**RPC**), is committed by any person who, with intent to gain but without violence, against, or intimidation of persons nor force upon things, shall take personal property of another without the latter's consent.

The theft is qualified in accordance with Article 310 of the RPC when it is committed with grave abuse of confidence, among others. The elements thus are: (1) there was taking of personal property; (2) the said property belongs to another; (3) the taking was done without the consent of the owner; (4) the taking was done with intent to gain; (5) the taking was accomplished without violence or intimidation against a person, or force upon things; and (6) the taking was done under any of the circumstances enumerated in Article 310 of the RPC, i.e. with grave abuse of confidence.

Finding the appeal unmeritorious, the CA found that all the elements of qualified theft were sufficiently established. The first three elements were proven by the testimonies of the prosecution witnesses that on numerous occasions, the petitioner took money belonging to Belexis, without its consent. Tañedo and Javier testified, among others, that the petitioner received several payments and collections from its branches, including its in-house

³⁰ *Id.* at 92-94.

³¹ *Id.* at 39-55.

sales, and failed to deposit these in the company's bank accounts, without the latter's consent.³² The fourth element was also present. Her unlawful taking of money belonging to Belexis is presumed to have been committed with intent to gain.³³ The fifth element was undisputed, there being neither allegation nor proof that the taking was accomplished with violence or intimidation against persons or force upon things.³⁴

Lastly, the CA found that the taking was committed with grave abuse of confidence. The petitioner's position was imbued with a high degree of confidence, having access to funds collected from company clients, which she exploited to enrich herself to the damage and prejudice of Belexis.³⁵

The petitioner, other than her bare allegations, failed to adduce sufficient evidence that the payments were in fact made to Quick Access. Her bare-faced defense of denial was given scant consideration over the positive and affirmative testimony of the prosecution.³⁶

The CA likewise affirmed the conviction for two counts of Qualified Theft through Falsification of Commercial Documents. The CA gave credence to the testimonies of several witnesses that the deposit slip shown by the petitioner were not authentic, and the latter failed to rebut the same.³⁷ Verily, the falsification of these deposit slips was a necessary means to commit the crime of qualified theft resulting in a complex crime.³⁸

In reducing the penalties, the CA retroactively applied Republic Act (RA) No. 10951.³⁹ Article 310 of the RPC states that the penalty for qualified theft is two degrees higher than that for simple theft, as prescribed by Article 309 of the same Code.

Thus, for Criminal Case Nos. 145712, 145715, 145718, and 145722 the penalty is two degrees higher than *arresto mayor*. After applying the Indeterminate Sentence Law, the CA imposed the indeterminate penalty of six months and one day of *prision correccional* as minimum, up to eight years of *prision mayor* as maximum, for each count.

³² *Id.* at 48-49.

³³ *Id.* at 49.

³⁴ *Id.*

³⁵ *Id.*

³⁶ *Id.* at 49-50.

³⁷ *Id.* at 50.

³⁸ Under Article 48 of RPC, "when an offense is a necessary means for committing the other, the penalty for the more serious crime in its maximum period shall be imposed."

³⁹ An Act Adjusting the Amount or the Value of Property and Damage on Which a Penalty is Based, and the Fines Imposed Under the Revised Penal Code. Signed into law on August 29, 2017, and published in the Official Gazette and newspapers of general circulation on the same day.

Criminal Case Nos. 145714, 145716, 145720, 145721, 145725, 145726, 145728, 145729, 145735, and 1445736 are punishable with a penalty two degrees higher than *arresto mayor* medium up to *prision correccional* minimum. Applying the Indeterminate Sentence Law, the CA imposed the indeterminate penalty of two years, four months, and one day of *prision correccional* as minimum, to 10 years, two months, and 21 days of *prision mayor* as maximum, for each count.

For Criminal Case Nos. 145719, 145724, 145727, and 145730 are punishable with a penalty two degrees higher than *prision correccional* in its minimum and medium periods. Applying the Indeterminate Sentence Law, the CA imposed the indeterminate penalty of four years, two months, and one day of *prision correccional* as minimum, to nine years, four months, and one day of *prision mayor* as maximum, for each count.

Lastly, for the cases of Qualified Theft through Falsification of Commercial Documents, the penalty for the more serious crime in its maximum period shall be imposed following Article 48 of the RPC. Said felony is punishable with *prision mayor* in its maximum period under Article 166(2) of the RPC, the penalty for falsification of commercial documents in its maximum period shall be applied, taking into account the Indeterminate Sentence Law. As such, for Criminal Case No. 145742, the CA imposed the indeterminate penalty of four years, two months, and one day of *prision correccional* as minimum to 11 years, four months, and one day of *prision mayor* as maximum. In Criminal Case No. and 145750, the CA imposed the indeterminate penalty of six month and one day of *prision correccional* as minimum, to 11 years, four months, and one day of *prision mayor*, as maximum.

The CA likewise denied the petitioner's Motion for Reconsideration in a Resolution,⁴⁰ dated July 19, 2018. Aggrieved, the Petitioner now seeks relief under Rule 45.

The Issue

The sole issue before the Court is whether the petitioner is guilty beyond reasonable doubt of Simple Qualified Theft and Qualified Theft through Falsification of Commercial Documents.

The Ruling of the Court

The Petition is unmeritorious.

⁴⁰ *Rollo*, pp. 57-58.

Prefatorily, the Court emphasizes that only questions of law are allowed in an appeal by *certiorari* under Rule 45 of the Rules Court. Factual findings of the RTC are conclusive and binding on this Court, especially when affirmed by the CA. The record is bereft of any showing that the lower courts overlooked or misinterpreted facts or circumstances of weight and substance which, thus, limits this Court from reviewing such factual findings.

The petitioner's guilt for 18 counts of Qualified Theft has been proven beyond reasonable doubt; the prosecution has satisfactorily proven the element of abuse of confidence

As correctly ruled by the CA, the prosecution had established that (a) the petitioner received collections and payments for the company, shown by her signature in the daily deposit reports, delivery receipts, and sales invoices, among others, and (b) that she failed to deposit the same to the bank accounts of Belexis. The CA correctly concluded that the petitioner unlawfully took the payments she received for the company, engendering the presumption of intent to gain against her. It is likewise indisputable that the act was accomplished without the use of violence or intimidation against persons, or of force upon things, as the petitioner had free access to the payments and the company vault of Belexis.

The petitioner insists that her position as an accounting staff under probationary status, with a monthly income of PHP 10,504.00, is not imbued with the company's trust and confidence. Instead, she answers tangentially, pointing her finger at her former supervisor who, as Head of the Accounting Department, was responsible for the receipt of the incoming cash and has access to the company's vault. The Court disagrees.

In *Viray v. People*,⁴¹ the Court explained the relation of confidence and intimacy required by law for qualified theft in this wise:

To warrant the conviction and, hence, imposition of the penalty for qualified theft, there must be an allegation in the information and proof that there existed between the offended party and the accused such high degree of confidence or that the stolen goods have been entrusted to the custody or vigilance of the accused. In other words, where the accused had never been vested physical access to, or material possession of, the stolen goods, it may not be said that he or she exploited such access or material

⁴¹ 720 Phil 841 (2013).

possession thereby committing such grave abuse of confidence in taking the property.⁴²

The records reveal that Belexis reposed a high degree of trust and confidence in the petitioner when it entrusted her with the custody of payments and in-house sales from its offices, as well as the payments for special events, and recording and reporting the same to her supervisors, among others. The petitioner herself acknowledges that she received sums of money through check and cash payments that she was tasked to record and safekeep, having access to the company vault.⁴³ During trial, she likewise enumerated tasks that she also carries out whenever requested or required from her. Verily, the prosecution proved that the taking was attended by abuse of confidence.

As to the petitioner's insinuations that her former supervisor Richard masterminded a grander scheme, these bare allegations pale in comparison to the overwhelming evidence that she siphoned company funds by taking advantage of her position in the Accounting Department.

Premises considered, the Court finds no cogent reason to reverse the conviction of the petitioner for 18 counts of Qualified Theft.

The petitioner's guilt for two counts of Qualified Theft through Falsification of Commercial Documents has been proven beyond reasonable doubt

In the same vein, the CA correctly affirmed the petitioner's guilt for Qualified Theft through the Falsification of Commercial Documents. The prosecution sufficiently established through circumstantial evidence that the petitioner made it appear that she deposited cash payments to her employer's depository banks, with its corresponding deposit slips. The prosecution sufficiently established that: (1) said deposit slips were forged, not bearing the official bank validation marks, and (2) that no such deposits were made to the account of Belexis. The petitioner admitted to accomplishing these false deposit slips to show payments were deposited to the depository banks. Her insistence that it was the messengers who deposited these amounts to evade personal liability hold no credence as she likewise admitted to receiving these falsified deposit slips purportedly after the messengers submitted the same to the bank and reported the same in her daily deposit schedule reports.

Well established is the rule that when it is proved that a person has in his possession a falsified document and makes use of the same, the

⁴² *Id.* at 852-853.

⁴³ *Rollo*, pp. 326-329.

presumption or inference is justified that such person is the forger.⁴⁴ Here, the prosecution proved that the petitioner has been the possessor and utterer of the deposit slips used to purportedly show that cash deposits were made to the account of Belexis when, in fact, no such deposits were made.

The petitioner's argument that deposit slips are not commercial documents deserves scant consideration. Commercial documents are, in general, documents or instruments which are used by merchants or businessmen to promote or facilitate trade or credit transactions.⁴⁵ Examples include receipts, order slips, and invoices.⁴⁶ Undoubtedly, the deposit slips fall within the definition of commercial documents.

And, as correctly held by the CA, the petitioner's use of these falsified commercial documents was a necessary means to commit Qualified Theft, resulting in a complex crime. Pursuant to Article 48 of the RPC, the penalty for the more serious crime in its maximum period shall be imposed. Other than the petitioner's bare denial, the Court draws no other reasonable inference from the circumstances that would otherwise overturn the glaring pieces of evidence leveled against her.

Modification of penalties

However, there is a need to modify the maximum terms of the indeterminate penalties imposed by the CA for Criminal Case Nos. 145712, 145715, 145718, and 145722.

Considering that the value of the property stolen in said cases was over PHP 500.00 but does not exceed PHP 5,000.00, the imposable penalty under Article 309 (5) of the RPC, as amended by RA No. 10951, is *arresto mayor* to its full extent. Following Article 310 of the RPC, as amended, the penalty is raised to two degrees higher, or *prision mayor*, which has a term of six years and one day to 12 years. There being no aggravating and mitigating circumstances, the range of the penalty to be imposed as the maximum term must be *prision mayor* in its medium period which has a range of eight years and one day to 10 years.⁴⁷ As for the minimum term, applying the Indeterminate Sentence Law, the CA correctly imposed the indeterminate penalty of six months and one day of *prision correccional*, for each count.

Likewise, the Court must modify the minimum terms imposed by the CA for Criminal Case Nos. 145742 and 145750 for Qualified Theft through

⁴⁴ *Koh Tieck Heng v. People*, 270 Phil 649 (1990).

⁴⁵ *Monteverde v. People*, 435 Phil. 906, 921 (2002).

⁴⁶ *David v. People*, 767 Phil. 290 (2015); *Lagon v. Hooven Comalco Industries, Inc.*, 402 Phil. 404 (2001); *People v. Benito*, 57 Phil. 587 (1932).

⁴⁷ See Table in Article 76 of the Revised Penal Code.

Falsification of Commercial Documents. Following Article 48 of the RPC, the penalty for the more serious crime in its maximum period shall be imposed, which is *prision mayor* in its maximum period. However, the minimum period should be one degree lower than the penalty imposed, which should be, *prision mayor* medium, ranging from eight years and one day to ten years. As such, the correct imposable indeterminate penalty must be eight years and one day of *prision mayor* as minimum to 11 years, four months, and one day of *prision mayor* as maximum for both cases.

The threefold rule is applicable

As correctly explained by the Office of the Solicitor General, the CA sustained the RTC's Decision, dated January 30, 2015, in all aspects save for the penalties imposed, including the following:

3. [O]rdering accused to indemnify to private complainant Belexis Concepts, Inc. all the amounts indicated in the 20 cases where she is convicted, or an aggregate of P357,488.00, plus legal interest thereon of 6% per annum from the time of the filing of these cases;
4. [O]rdering that the threefold Rule under Article 70 of the Revised Penal Code be taken into account in the service of the sentences hereby imposed and that the period of accused's preventive imprisonment be credited to her in accordance with Article 29 of the Revised Penal Code, as amended.⁴⁸

Since the petitioner was convicted of 18 counts of Qualified Theft and 2 counts of Qualified Theft through Falsification of Commercial Documents, the penalties imposed are subject to the threefold rule, pursuant to Article 70 of the RPC, which states:

Article 70. *Successive service of sentences.* —

....

Notwithstanding the provisions of the rule next preceding; the maximum duration of the convict's sentence shall not be more than threefold the length of time corresponding to the most severe of the penalties imposed upon him. No other penalty to which he may be liable shall be inflicted after the sum of those imposed equals the said maximum period.

Such maximum period shall in no case exceed forty years.⁴⁹

⁴⁸ *Rollo*, p. 94.

⁴⁹ Cited in *People v. Mirto*, 675 Phil 895-915 (2011).

The Court, however, clarifies that the threefold rule should not affect the imposition of the appropriate penalties. In *People v. Santos y Parajas*,⁵⁰ the Court explained that:

However, it must be emphasized that the application of Article 70 of the RPC should not yet to be taken into account in the court's imposition of the appropriate penalty. Article 70 speaks of “service” of sentence, “duration” of penalty and penalty “to be inflicted.” Nowhere in the article is anything mentioned about the “imposition of penalty.” It merely provides that the prisoner cannot be made to serve more than three times the most severe of these penalties the maximum of which is forty years. Thus, courts should still impose as many penalties as there are separate and distinct offenses committed, since for every individual crime committed, a corresponding penalty is prescribed by law. Each single crime is an outrage against the State for which the latter, thru the courts of justice, has the power to impose the appropriate penal sanctions.⁵¹

Thus, the Court will still impose the proper penalties for each count of Qualified Theft and Qualified Theft through Falsification of Commercial Documents.

WHEREFORE, the Petition is **DENIED**. The Decision, dated March 27, 2018, and the Resolution, dated July 19, 2018, of the Court of Appeals, in CA-G.R. CR No. 37970 are **AFFIRMED WITH MODIFICATION** such that Christine A. Tan is sentenced to suffer the penalty of imprisonment as follows:

1. For Qualified Theft through Falsification of Commercial Documents:

Criminal No.	Case	Penalty
145742		Eight (8) years and one (1) day of <i>prision mayor</i> as minimum to eleven (11) years, four (4) months, and one (1) day of <i>prision mayor</i> as maximum.
145750		Eight (8) years and one (1) day of <i>prision mayor</i> as minimum to eleven (11) years, four (4) months, and one (1) day of <i>prision mayor</i> as maximum.

⁵⁰ G.R. No. 237982, October 14, 2020.

⁵¹ *Id.*

2. For Qualified Theft:

Criminal Case No.	Amount (PHP)	Penalty
145712	3,500.00	Six (6) months and one (1) day of <i>prision correccional</i> as minimum, up to eight (8) years and one (1) day of <i>prision mayor</i> as maximum.
145714	7,000.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145715	4,200.00	Six (6) months and one (1) day of <i>prision correccional</i> as minimum, up to eight (8) years and one (1) day of <i>prision mayor</i> as maximum.
145716	11,000.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145718	2,650.00	Six (6) months and one (1) day of <i>prision correccional</i> as minimum, up to eight (8) years and one (1) day of <i>prision mayor</i> as maximum.
145719	77,000.00	Four (4) years, two (2) months, and one (1) day of <i>prision correccional</i> as minimum, to nine (9) years, four (4) months, and one (1) day of <i>prision mayor</i> as maximum.
145720	13,000.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145721	11,300.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145722	530.00	Six (6) months and one (1) day of <i>prision correccional</i> as minimum, up to eight (8) years and one (1) day of <i>prision mayor</i> as maximum.
145724	39,000.00	Four (4) years, two (2) months, and one (1) day of <i>prision correccional</i> as

		minimum, to nine (9) years, four (4) months, and one (1) day of <i>prision mayor</i> as maximum.
145725	12,740.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145726	11,575.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145727	26,000.00	Four (4) years, two (2) months, and one (1) day of <i>prision correccional</i> as minimum, to nine (9) years, four (4) months, and one (1) day of <i>prision mayor</i> as maximum.
145728	19,500.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145729	5,400.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145730	30,500.00	Four (4) years, two (2) months, and one (1) day of <i>prision correccional</i> as minimum, to nine (9) years, four (4) months, and one (1) day of <i>prision mayor</i> as maximum.
145735	18,800.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.
145736	19,000.00	Two (2) years, four (4) months, and one (1) day of <i>prision correccional</i> as minimum, to ten (10) years, two (2) months, and twenty-one (21) days of <i>prision mayor</i> as maximum.

Christine A. Tan is still **ORDERED** to indemnify private complainant Belexis Concepts, Inc. all the amounts indicated in the twenty (20) cases

where she is convicted, or an aggregate of PHP 357,488.00, plus legal interest thereon of six percent (6%) *per annum* from the time of the filing of these cases.

The threefold Rule under Article 70 of the Revised Penal Code shall be taken into account in the service of the sentences hereby imposed and the period of Christine A. Tan's preventive imprisonment shall be credited to her in accordance with Article 29 of the Revised Penal Code, as amended.

SO ORDERED.

By authority of the Court:

Misael Domingo C. Battung III
MISAELO DOMINGO C. BATTUNG III
Division Clerk of Court
July 5, 2023

Special & Appealed Cases Service
PUBLIC ATTORNEY'S OFFICE
DOJ Agencies Building
East Avenue cor. NIA Road
Diliman, 1104 Quezon City

COURT OF APPEALS
CA-G.R. CR No. 37970
1000 Manila

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street
1229 Legaspi Village, Makati City

The Presiding Judge
REGIONAL TRIAL COURT
Branch 160, Pasig City
(Crim. Case No. 14571)

PHILIPPINE JUDICIAL ACADEMY
Research Publications and Linkages Office
Supreme Court, Manila
[research_philja@yahoo.com]

PUBLIC INFORMATION OFFICE
Supreme Court, Manila
[For uploading pursuant to A.M. 12-7-1-SC]

LIBRARY SERVICES
Supreme Court, Manila

Judgment Division
JUDICIAL RECORDS OFFICE
Supreme Court, Manila

G.R. No. 241123

**(133)
URES**