

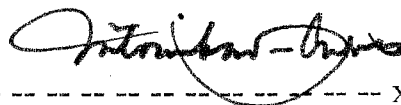
EN BANC

G.R. Nos. 208310-11 – (*People of the Philippines, petitioner vs. Joel C. Mendez, respondent*).

G.R. No. 208662 – (*Joel C. Mendez, petitioner vs. People of the Philippines, respondent*).

Promulgated:

March 28, 2023



X ----- X

Concurring Opinion

GESMUNDO, C.J.:

I fully concur with the *ponencia*. Nevertheless, I write this Opinion to emphasize that the Court of Tax Appeals (CTA) has jurisdiction over Criminal Case Nos. 0-013 and 0-015 based on the amounts alleged in the Informations.

Factual antecedents

In 2006, Joel C. Mendez (*Joel*) was charged in two separate Informations with violation of Section 255 of the National Internal Revenue Code¹ (*NIRC*), particularly for (1) not filing his 2022 Income Tax Return (*ITR*) in the “*estimated amount of ₱1,522,152.14;*” and (2) willfully failing to supply correct and accurate information in his 2003 *ITR*, to the government’s prejudice in the “*estimated amount of ₱2,107,023.65.*”²

¹ Republic Act No. 8424, December 11, 1997. Section 255 thereof states:
Sec. 255. *Failure to File Return, Supply Correct and Accurate Information, Pay Tax Withhold and Remit Tax and Refund Excess Taxes Withheld on Compensation.* - Any person required under this Code or by rules and regulations promulgated thereunder to pay any tax, make a return, keep any record, or supply correct the accurate information, who willfully fails to pay such tax, make such return, keep such record, or supply correct and accurate information, or withhold or remit taxes withheld, or refund excess taxes withheld on compensation, at the time or times required by law or rules and regulations shall, in addition to other penalties provided by law, upon conviction thereof, be punished by a fine of not less than Ten thousand pesos (₱10,000) and suffer imprisonment of not less than one (1) year but not more than ten (10) years.

Any person who attempts to make it appear for any reason that he or another has in fact filed a return or statement, or actually files a return or statement and subsequently withdraws the same return or statement after securing the official receiving seal or stamp of receipt of internal revenue office wherein the same was actually filed shall, upon conviction therefor, be punished by a fine of not less than Ten thousand pesos (₱10,000) but not more than Twenty thousand pesos (₱20,000) and suffer imprisonment of not less than one (1) year but not more than three (3) years. (Underscoring supplied)

² *Ponencia*, pp. 2-3.



In its January 5, 2011 Decision, the CTA Division found Joel guilty of both criminal charges based on the totality of the evidence presented. As to his civil liability, the CTA Division held that a final assessment issued by the Commissioner of Internal Revenue (*CIR*) is required under Sec. 205³ of the NIRC before the taxpayer can be held civilly liable for deficiency taxes.⁴ In his Dissenting Opinion, Justice Casanova opined that the CTA has no jurisdiction over the criminal cases because the amounts alleged in the Informations are mere estimates. Thus, it cannot be ascertained which court has jurisdiction. Both parties moved for reconsideration of the January 5, 2011 Decision of the CTA Division.

In his motion for reconsideration, Joel raised for the first time his argument that the CTA has no jurisdiction over the criminal cases. For its part, the prosecution contended that an assessment is not necessary before the civil liability for unpaid taxes may be imposed, based on Sec. 222(a)⁵ of the NIRC. The CTA Division denied both motions for reconsideration for lack of merit, prompting the parties to file their respective petitions for review before the CTA *En Banc*.

The CTA *En Banc* affirmed Joel's conviction and the non-imposition of deficiency taxes. It also denied the parties' motions for reconsideration. Hence, these petitions.

The issues are summarized as follows:

³ The provision reads thus:

Sec. 205. *Remedies for the Collection of Delinquent Taxes.*— The civil remedies for the collection of internal revenue taxes, fees, or charges, and any increment thereto resulting from delinquency shall be:

- (a) By distraint of goods, chattels, or effects, and other personal property of whatever character, including stocks and other securities, debts, credits, bank accounts[,] and interest in and rights to personal property, and by levy upon real property and interest in rights to real property; and
- (b) By civil or criminal action.

Either of these remedies or both simultaneously may be pursued in the discretion of the authorities charged with the collection of such taxes: *Provided, however,* That the remedies of distraint and levy shall not be availed of where the amount of tax involve[d] is not more than One hundred pesos (₱100).

The judgment in the criminal case shall not only impose the penalty but shall also order payment of the taxes subject of the criminal case as finally decided by the Commissioner. (Emphasis and underscoring supplied)

⁴ *Ponencia*, p. 6. It explained that “[w]hile an assessment for deficiency tax is not necessary before there can be a criminal prosecution for violation of tax laws, there must first be a final assessment issued by the [CIR] under Section 205 of the [NIRC] before the taxpayer can be held civilly liable for deficiency taxes.”

⁵ The provision reads, thus:

Sec. 222. *Exceptions as to Period of Limitation of Assessment and Collection of Taxes.*—

- (a) In the case of a false or fraudulent return with intent to evade tax or of failure to file a return, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time within ten (10) years after the discovery of the falsity, fraud or omission: *Provided,* That in a fraud assessment which has become final and executory, the fact of fraud shall be judicially taken cognizance of in the civil or criminal action for the collection thereof. (Emphasis and underscoring supplied)

Criminal aspect

- (a) whether the CTA has jurisdiction over the criminal cases; and
(b) whether the prosecution proved Joel's guilt beyond reasonable doubt;⁶

Civil aspect

- (c) whether an assessment for deficiency tax is a prerequisite for the collection of civil liability in a criminal prosecution for tax law violations;⁷ and
(d) whether Joel is liable for deficiency income tax for the years 2002 and 2003.⁸

The *ponencia* correctly rules that jurisdiction over the two criminal cases is properly with the CTA.

Jurisdiction is based on the allegations in the Information

Jurisdiction over the subject matter is conferred by law. The CTA's jurisdiction over criminal tax cases is governed by Sec. 7(b)(1) of Republic Act (R.A.) No. 9282,⁹ viz.:

Sec. 7. *Jurisdiction.* - The CTA shall exercise:

x x x x

b. Jurisdiction over cases involving criminal offenses as herein provided:

1. Exclusive original jurisdiction over all criminal offenses arising from violations of the National Internal Revenue Code or Tariff and Customs Code and other laws administered by the Bureau of Internal Revenue or the Bureau of Customs: Provided, however, That offenses or felonies mentioned in this paragraph **where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (P1,000,000.00) or where there is no specified amount claimed shall be tried by the regular Courts** and the jurisdiction of the CTA shall be appellate. Any provision of law or the Rules of Court to the contrary notwithstanding, the criminal action and the corresponding civil action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously

⁶ *Ponencia*, p. 9.

⁷ *Id.* at 2.

⁸ *Id.* at 2 and 9.

⁹ An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating Its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging Its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, as Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes (Approved: March 30, 2004).

instituted with, and jointly determined in the same proceeding by the CTA, the filing of the criminal action being deemed to necessarily carry with it the filing of the civil action, and no right to reserve the filing of such civil action separately from the criminal action will be recognized. (Emphases and underscoring supplied)

When R.A. No. 11576¹⁰ amended Batas Pambansa Blg. 129 by increasing the general jurisdictional threshold of the second level courts to ₱2,000,000.00, the Court was requested to clarify the amendment's effect on the CTA's jurisdiction under R.A. No. 9282. In a Resolution dated December 6, 2022, in A.M. No. 22-09-13-SC the Court *En Banc* held that, in light of the nature of R.A. No. 9282 as a special law, the exclusive original jurisdiction over *tax collection cases* for amounts ₱1,000,000.00 or more "remains with the CTA."¹¹ The courts' jurisdiction in tax collection cases were harmonized to wit:

- (a) Exclusive original jurisdiction over civil actions involving **tax collection cases for amounts [₱]1,000,000.00** or more shall be exercised by the **Court of Tax Appeals**;
- (b) Exclusive original jurisdiction over civil actions involving tax collection cases for amounts less than ₱1,000,000.00 shall be exercised by the proper Municipal Trial Court or Metropolitan Trial Court; and
- (c) Exclusive appellate jurisdiction over tax collection cases originally decided by the Municipal Trial Court or Metropolitan Trial Court shall remain with the proper Regional Trial Courts.¹² (Emphases supplied)

Based on the foregoing, the CTA retains exclusive original jurisdiction over criminal cases arising from NIRC violations where the principal amount of taxes and fees claimed is ₱1,000,000.00 or more. If the amount is below ₱1,000,000.00 or when there is no specified amount claimed, the CTA's

¹⁰ An Act Further Expanding the Jurisdiction of the Metropolitan Trial Courts, Municipal Trial Courts in Cities, Municipal Trial Courts, and Municipal Circuit Trial Courts, Amending for the Purpose Batas Pambansa Blg. 129, Otherwise Known as "The Judiciary Reorganization Act of 1980," as Amended (Approved: July 30, 2021).

Section 1(8) thereof, amending Section 19 of BP 129, provides:

Section 19. *Jurisdiction of the Regional Trial Courts in Civil Cases.* — Regional Trial Courts shall exercise exclusive original jurisdiction:

x x x x

(8) In all other cases in which the demand, exclusive of interest, damages of whatever kind, attorney's fees, litigation expenses and costs or the value of the property in controversy exceeds Two million pesos (₱2,000,000.00). (Underscoring supplied)

¹¹ *Re: Request for Clarification relative to Republic Act No. 11576 vis-à-vis Republic Act No. 1125, as amended [CTA Law]*, A.M. No. 22-09-13-SC, December 6, 2022.

¹² *Id.*

jurisdiction is only appellate. The question is: what is the basis for determining jurisdiction?

Elementary is the rule that jurisdiction is determined from the allegations of the complaint or information, and not by the result of proof.¹³ The Court has held, thus:

[I]n order to determine which court has jurisdiction over the action, an examination of the complaint is essential. Basic as a hornbook principle is that jurisdiction over the subject matter of a case is conferred by law and determined by the allegations in the complaint which comprise a concise statement of the ultimate facts constituting the plaintiff's cause of action. The nature of an action, as well as which court or body has jurisdiction over it, is determined based on the allegations contained in the complaint of the plaintiff, irrespective of whether or not the plaintiff is entitled to recover upon all or some of the claims asserted therein.¹⁴

The jurisdictional facts are those that appear on the face of the complaint or information.¹⁵ "It is a hornbook doctrine that the **court should only look into the facts alleged** in the complaint [or information] to determine whether a suit is within its jurisdiction."¹⁶ "[O]nly these facts can be the basis of the court's competence to take cognizance of a case."¹⁷ One cannot refer to anything not set forth in the complaint or information to ascertain the jurisdiction of the court.¹⁸

In the present case, the two Informations filed before the CTA reflect that the amounts claimed are ₱1,522,152.14 and ₱2,107,023.65, respectively, which are both **undeniably higher than ₱1,000,000.00**, and thus, unquestionably meet the jurisdictional threshold provided in R.A. No. 9282. Following the rule that "**courts should only look into the facts alleged** in the complaint [or information] to determine whether a suit is within its jurisdiction," the CTA can clearly take cognizance of the case.

To expound, this rule that jurisdiction is determined from the allegations in the complaint or information applies in both civil and criminal

¹³ *Navaja v. Hon. De Castro*, 761 Phil. 142, 153 (2015); see *Malabanan v. Republic*, 840 Phil. 333, 339 (2018).

¹⁴ *Padlan v. Spouses Dinglasan*, 707 Phil. 83, 91 (2013).

¹⁵ See *Zacarias v. Anacay*, 744 Phil. 201, 211 (2014).

¹⁶ *Foronda-Crystal v. Son*, 821 Phil. 1033, 1044 (2017).

¹⁷ *Id.*

¹⁸ *Id.*; see also *Regalado v. Vda. de De la Pena*, 822 Phil. 705, 715 (2017).

actions. No adequate reason has been put forward why a contrary rule should be applied in tax-related criminal cases.

1. *Civil actions*

To illustrate, there are civil actions where the governing statute specifies monetary values to delineate between the jurisdictions of the first level courts and the second level courts. Pertinently, Sec. 19 of the Judiciary Reorganization Act, as amended by R.A. No. 11576,¹⁹ sets the jurisdictional thresholds based on either the *assessed value* of the property involved, the *amount demanded or claimed*, or the *gross value* of the estate, depending on the nature of the case.

In ascertaining the assessed value of the property involved for the purpose of establishing jurisdiction over an action, case law²⁰ elucidates, thus:

To determine the assessed value, which would in turn determine the court with appropriate jurisdiction, an examination of the allegations in the complaint is necessary. It is a hornbook doctrine that the court should only look into the facts alleged in the complaint to determine whether a suit is within its jurisdiction. According to the case of *Spouses Cruz v. Spouses Cruz, et al.*, only these facts can be the basis of the court's competence to take cognizance of a case, and that **one cannot advert to anything not set forth in the complaint**, such as evidence adduced at the trial, to determine the nature of the action thereby initiated.²¹ (Emphases and underscoring supplied, citation omitted)

Applying the same principle in an action for damages, the Court, in *Spouses Pajares v. Remarkable Laundry and Dry Cleaning*,²² merely checked

¹⁹ The provision states:

Section 19. *Jurisdiction of the Regional Trial Courts in Civil Cases.* — Regional Trial Courts shall exercise exclusive original jurisdiction:

x x x x

(2) In all civil actions which involve the title to, or possession of, real property, or any interest therein, where the assessed value exceeds Four hundred thousand pesos (P400,000.00), except for forcible entry into and unlawful detainer of lands or buildings, original jurisdiction over which is conferred upon the Metropolitan Trial Courts, and Municipal Trial Courts in Cities, Municipal Trial Courts, and Municipal Circuit Trial Courts;

(3) In all actions in admiralty and maritime jurisdiction where the demand or claims exceeds Two million pesos (P2,000,000.00);

(4) In all matters of probate, both estate and intestate, where the gross value of the estate exceeds Two million pesos (P2,000,000.00);

x x x x

(8) In all other cases in which the demand, exclusive of interest, damages of whatever kind, attorney's fees, litigation expenses and costs or the value of the property in controversy exceeds Two million pesos (P2,000,000.00). (Underscoring supplied).

²⁰ See *Foronda-Crystal v. Son*, supra.

²¹ Id. at 1044.

²² 806 Phil. 39 (2017).

the total amount of damages claimed as stated in the complaint to determine if the Regional Trial Court (*RTC*) has jurisdiction over the action.

Similarly, in probate proceedings where jurisdiction is conferred on the second level or first level court depending on the gross value of the estate, case law²³ states that the value “must be alleged in the complaint or petition to be filed.” No proof of such gross value of the estate needs to be attached to the complaint or petition before jurisdiction is considered vested.

2. *Criminal actions*

As regards criminal actions, in a theft case, jurisdiction is vested on the *RTC* when the imposable penalty for the value of the stolen items as stated in the information exceeds six years.²⁴ Thus, prior to the *RPC* amendment, the *RTC* has jurisdiction when the information states that the stolen property’s value exceeds ₱12,000.00,²⁵ for which the imposable penalty is *prision mayor* or exceeds six years.²⁶ It bears stressing that once jurisdiction is vested by such allegations, it remains vested irrespective of whether the plaintiff is entitled to recover the claims asserted.²⁷ Jurisdiction continues until the case is finally determined²⁸ even if proof later presented shows that the stolen items actually have lower values.

In *Escobal v. Justice Garchitorena*,²⁹ it was emphasized that the jurisdiction of the court over criminal cases is determined by the allegations in the information or the complaint and the statute in effect at the time of the commencement of the action, unless such statute provides for a retroactive application thereof. The jurisdictional requirements must be alleged in the

²³ *Frianela v. Banayad, Jr.*, 611 Phil. 765, 772 (2009).

²⁴ Section 20 of Batas Pambansa Blg. 129 states that the “Regional Trial Courts shall exercise exclusive original jurisdiction in **all criminal cases not within the exclusive jurisdiction of any court, tribunal or body**” while Section 32(2) thereof, as amended by Republic Act No. 7691, states that the first level courts shall exercise “[e]xclusive original jurisdiction over all offenses **punishable with imprisonment not exceeding six (6) years**[.]” see also *People v. Mejares*, 823 Phil. 459, 475 (2018); Pursuant to Article 309 of the Revised Penal Code, as revised by Republic Act No. 10951, approved on August 29, 2017, if the value of the property stolen exceeds ₱1,200,000.00, the imposable penalty is *prision mayor* which exceeds 6 years. Thus, jurisdiction is with the second level court. (Emphases supplied)

²⁵ With the enactment of Republic Act No. 10951 which amended Batas Pambansa Blg. 129, the ₱12,000.00 has been increased to ₱1,200,000.00 (See 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, Amending for the Purpose Act No. 3815, otherwise known as “The Revised Penal Code,” as Amended.)

²⁶ Article 27 of the Revised Penal Code states that the duration of the penalty of *prision mayor* is “from six years and one day to twelve years[.]” (Underscoring supplied)

²⁷ See *De Vera v. Spouses Santiago*, 761 Phil. 90, 101 (2015).

²⁸ See *Aruego, Jr. v. Court of Appeals*, 325 Phil. 191, 201 (1996).

²⁹ 466 Phil. 625 (2004).

information. Such jurisdiction of the court acquired at the inception of the case continues until the case is terminated.³⁰

Consequently, in *BSB Group, Inc. v. Go*,³¹ it was emphasized that given this perspective that the allegations in the information determine whether the court has jurisdiction over the offense charged, the Court ruled that the subject matter of the action is to be determined from the indictment that charges the accused with the offense, and not from the evidence sought by the prosecution to be admitted into the records.³²

In other words, as long as the allegations in the information constitute the elements of the offense charged, then the court shall have jurisdiction over the offense, even if it was subsequently determined during trial that some of the allegations were not established. This is the embodiment of the doctrine of adherence of jurisdiction, which reinforces the principle that the jurisdiction of a court, whether in criminal or civil cases, once attached cannot be ousted by subsequent happenings or events, although of a character which would have prevented jurisdiction from attaching in the first instance, and it retains jurisdiction until it finally disposes of the case.³³

Pertinently, in *Viray v. People*,³⁴ the accused therein was charged before the RTC for stealing jewelry and gadgets “with a total value of ₱297,800.00,” and thereafter, was found guilty of committing the crime. As for the penalty, the Court held that the prosecution failed to prove during trial the value of the stolen items, and thus, the penalty imposed on him was only for ₱5.00.³⁵ Notably, the RTC did not lose jurisdiction even if the proven value of the stolen item was below ₱12,000.00. To emphasize, the amount indicated in the information determines in which court jurisdiction lies.

In *People v. Dator*,³⁶ the accused therein was charged before the RTC with an offense punishable as qualified theft. The information indicated that the stolen lumber was valued at ₱23,500.00, which was an estimated amount appearing on the official transmittal letter of the Department of Natural Resources addressed to the provincial prosecutor. The Court held that such letter cannot serve as basis for the value of the lumber because it is hearsay and was not formally offered in evidence. It bears stressing that the RTC retained jurisdiction to decide the case even though the estimated value

³⁰ Id. at 635.

³¹ 626 Phil. 501 (2010).

³² Id. at 516.

³³ *Aruego, Jr. v. Court of Appeals*, supra.

³⁴ 720 Phil. 841 (2013).

³⁵ Id. at 854.

³⁶ 398 Phil. 109 (2000).

indicated in the information was not established during trial. Similar rulings have also been made in *Candelaria v. People*³⁷ and *People v. Elizaga*.³⁸

It can be gleaned from these theft cases that the value of the stolen properties as stated in the information need not be exact or even accurate in order to be the basis for the RTC to acquire jurisdiction. Regardless of whether such estimated value is later proven, it will not affect the court's jurisdiction over the case.

In all of these civil and criminal actions which have jurisdictional amounts, the rule has been consistent that the **jurisdiction is determined based only on the allegations** in the complaint, petition, or information. The prosecution need not attach any proof for such amounts.

To my mind, the same rule should be followed in determining whether the CTA has jurisdiction. Thus, when the information for a tax-related criminal case alleges an amount of at least ₱1,000,000.00, the CTA shall be considered as having jurisdiction, as in this case. To emphasize, requiring extrinsic evidence to determine which court has jurisdiction counters the basic rule that jurisdiction is based only on the allegations.

Supposed defects in the Information

During the deliberations, it was proposed that two circumstances exist in the present cases that warrant a finding of lack of jurisdiction on the part of the CTA, namely: (1) the use of the term "estimated" in the Informations and (2) the lack of credible proof or computation of the amount of tax liability.

To my mind, however, these circumstances find no relevance in ascertaining whether the CTA has jurisdiction or can take cognizance of a case.

On the first point, the fact that the prosecutor used the term "estimated" in the Informations, does not divest the CTA of its jurisdiction. In its ordinary use, the term "estimate" means a "rough or approximate calculation."³⁹ To reiterate, the amount alleged in the information determines whether a court has jurisdiction. The statute governing the CTA's jurisdiction does not require that an exact amount be indicated in the information. More so, it does not prohibit the prosecution from specifying an approximate amount therein.

³⁷ 749 Phil. 517 (2014).

³⁸ 86 Phil. 364 (1950).

³⁹ See Merriam-Websters Dictionary <<https://www.merriam-webster.com/dictionary>(visited February 20, 2023)>.

Hence, the averment of an amount of ₱1,000,000.00 or more, even if qualified by the term “estimated,” suffices to vest jurisdiction in the CTA pursuant to R.A. No. 9282.

It is also worth noting that the purpose of the allegations in the information, other than to vest jurisdiction, is to sufficiently inform the accused of the charges against him or her. Here, Joel’s right is adequately protected by indicating the amount of taxes that he supposedly did not pay. This holds true despite the addition of the word “estimate” or any of its permutations (*e.g.*, “more or less”). Establishing the actual amount of tax liability is to be done during the court proceedings, and not upon the filing of the information.

On the second point, it has been substantially explained above that allegations in the information is the basis for determining jurisdiction. No extrinsic proof is required to be submitted by the prosecutor to justify the amount indicated.


Notably, R.A. No. 9282 or the statute governing the CTA’s jurisdiction does not require that credible proof of the stated amount be attached to the information filed before the courts. In fact, requiring such proof runs counter to what has been discussed that one need not refer to anything not set forth in the complaint or information in order to ascertain the jurisdiction of the court.⁴⁰

It was also pointed out during the deliberations that since the amounts stated in the Informations *differ* from those indicated in the supporting documents, there is no sufficient averment of jurisdictional amount. Thus, the CTA has no jurisdiction over the criminal cases. The Informations show that the total amount claimed against Joel for the taxable years 2002 and 2003 is ₱3,629,175.79. The supporting documents, on the other hand, indicate the following amounts: (1) ₱3,169,012.23 in the computation by the revenue officer; and (2) ₱3,379,041.65 in the prosecution’s Resolution recommending the filing of the criminal cases.

To reiterate, those supporting documents do not affect the determination of jurisdiction, which should be based solely on the averments in the information.

Even assuming *arguendo* that credible proof is needed as basis for the jurisdictional amount, it bears repeating that the aforesaid supporting documents (*i.e.*, both the revenue officer’s computation and the Resolution

⁴⁰ See *Foronda-Crystal v. Son*, supra note 16.

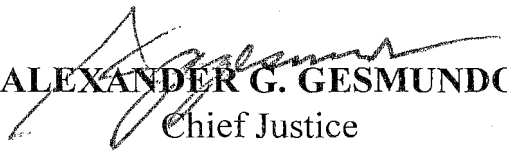


recommending the filing of the criminal cases) evidently show that the amount of taxes being claimed against the accused is, in all instances, more than ₱1,000,000.00; hence, the criminal cases unquestionably fall within the CTA's jurisdiction. The variance in the amounts specified in the supporting documents does not even appear significant as to warrant a ruling that the CTA lacks jurisdiction over the criminal cases.

It is true that the amounts indicated in these documents are not similar, but it is perhaps due to the variance in these numbers that the prosecutor, pursuant to its discretion, decided to employ the term "estimated" in the Informations. Notably, the difference in values in the documents to be presented in evidence is a matter that is considered during trial and not for the purpose of determining the jurisdiction over the subject matter based on the allegation in the complaint or information. Case law even instructs that a precise computation is not required before one can be prosecuted for a tax-related criminal violation.⁴¹ Hence, the difference in these amounts will not deprive the CTA of its jurisdiction over the criminal cases.

To reiterate, there is no doubt that the CTA has jurisdiction because the amounts of taxes claimed, as alleged in the Informations, are more than ₱1,000,000.00. Thus, Joel's petition assailing the CTA's jurisdiction should be denied for lack of merit. I concur with the *ponencia* on all other points.

WHEREFORE, I vote to **DENY** the petition filed by Joel C. Mendez for lack of merit. Moreover, I vote to **PARTLY GRANT** the petition filed by the People of the Philippines.


ALEXANDER G. GESMUNDO
Chief Justice

⁴¹ *Adamson v. Court of Appeals*, 606 Phil. 10, 30-31(2009), citing *Ungab v. Cusi*, 186 Phil. 604, 610 (1980).