

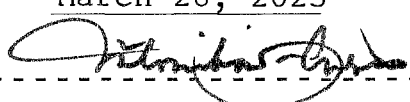
EN BANC

G.R. Nos. 208310-11 – PEOPLE OF THE PHILIPPINES, *petitioner*, v. JOEL C. MENDEZ, *respondent*.

G.R. No. 208662 – JOEL C. MENDEZ, *petitioner*, v. PEOPLE OF THE PHILIPPINES, *respondent*.

Promulgated:

March 28, 2023

X -----  X

SEPARATE CONCURRING OPINION

ZALAMEDA, J.:

One of the primary objectives in the enactment of Republic Act No. (RA) 9282 is to expand the jurisdiction of the Court of Tax Appeals (CTA). This was viewed as a way to improve administration of revenue laws and avoid needless delays in the final disposition of cases. This being so, one of the significant amendments it introduced was to grant the CTA the exclusive and original jurisdiction over criminal cases deemed to be involving significant amounts of taxes. Thus, in giving life to this law, We must keep these goals in mind, and not depart from them.

The *ponencia* upheld the conviction of Joel C. Mendez (Mendez) for violating Section 255 of the Tax Code, for his failure to file his income tax return (ITR) for the year 2002 and to supply correct and accurate information in the ITR for the year 2003. The *ponencia* likewise affirmed the jurisdiction of the CTA over the two criminal cases. Finally, the *ponencia* remanded the case to the CTA for the determination of Mendez' civil liability for taxes and penalties.

I ultimately concur in the result. The prosecution has established beyond reasonable doubt all the elements of the offenses charged.



This notwithstanding, I am writing this opinion to highlight the issue of jurisdiction of the CTA, particularly in relation to the use of the terms “estimated amounts” in the Amended Informations against Mendez. It is well-settled that in criminal cases, jurisdiction is determined by the allegations in the Information. The prosecution complied with this requirement by alleging that the damage and prejudice is estimated at amounts of ₱1,522,152.14 and ₱2,107,023.65 for taxable years (TY) 2002 and 2003, respectively. Considering that said amounts exceeded the ₱1,000,000.00 threshold of the CTA’s jurisdiction over criminal cases, the CTA has properly taken cognizance of said cases.

To be sure, the words “estimated amount” have not rendered the Amended Information defective, but merely signify that such amounts, which were provided to the last centavos, were determined using third-party information and best evidence obtainable since Mendez did not comply with the requests made by the Bureau of Internal Revenue (BIR) for his accounting records and documents. By analogy, we may also apply certain cases in crimes against property where the values of the properties are estimated based on market value, or by factoring depreciation, sentimental value, or other relevant considerations. The estimated character of these amounts does not automatically render the Information defective. At any rate, the Amended Informations sufficiently apprised Mendez of the charges against him and enabled him to prepare his defense.

I now expound.

1. *The facts reveal that Mendez repeatedly failed to comply with the requests for information by the BIR which led the latter to resort third-party information and best evidence obtainable.*

As culled from the Decision of the CTA in Division, the investigation of the BIR commenced from a confidential letter-complaint against Mendez for alleged non-issuance of official receipts for services rendered. After an initial investigation and recommendation, the BIR issued Letter of Authority (LOA) No. 2001-00002438 dated 8 November 2004, for the examination of his books of accounts and other accounting records for the periods covering TY 2001, 2002, and 2003. Said LOA, together with the First Letter-Notice, was received on 10 November 2004 by Cherry Perez, who allegedly represented herself as Mendez’s authorized representative. However, Mendez failed to comply with the LOA and the First Letter-Notice, requiring

him to submit his accounting records. The Second Letter-Notice and Final Request for presentation and/or production of the required documents were issued and received on 24 November 2004 and 11 January 2005, respectively. Again, Mendez did not heed the BIR's requests.¹

For failure of Mendez to present or produce the needed records and documents for examination despite several notices, the investigation proceeded based on third-party information and best evidence obtainable. The BIR verified data and information from the BIR Integrated Tax System (BIR-ITS), different government agencies and private offices and entities.² The prosecution thus established the following matters based on the gathered information:

First, Mendez has been engaged in the practice of his profession since 1996 through Weigh Less Center, Co., which was registered as a partnership on 23 September 1996, for the purpose of conducting a medical program aimed at assisting clients to lose weight and to maintain ideal body weight afterwards. Notably, however, as early as 1993, Mendez had been making several investments for his businesses. The following records were obtained from the SEC:

A. SEC Registration No. A1996-06633 of Weigh Less Center, Co., dated September 23, 1996, together with Articles of Partnership of Weigh Less Center Co., dated September 10, 1996;

B. SEC Registration No. AP093-001258 of Sabili Mendez Medical Services, Co., dated August 11, 1993, together with Articles of Partnership of Sabili Mendez Medical Services Co., dated August 3, 1993;

C. SEC Registration No. AP093-001258 of Mendez Medical Services Co., (formerly Sabili Mendez Medical Services Co.) dated August 8, 1996, together with Articles of Partnership of Mendez Medical Services Co., dated June 5, 1996;

D. SEC Registration No. AP096-00270 of Dr. Mendez Industrial and Lying-In Clinic Ltd. Co., dated February 6, 1996, together with Articles of Partnership of Dr. Mendez Industrial and Lying-In Clinic Ltd. Co., January 23, 1996;

E. SEC Registration No. AS094-000937 of Primehealth Card Services, Incorporated, dated February 1, 1994, together with Articles of Incorporation of Primehealth Card Services, Incorporated, dated January 13, 1994;

¹ *Rollo* (G.R. 208310-11), pp. 38-39.

² *Id.* at 39.

F. SEC Registration No. AP096-00909 of Oro Cup, Co., dated May 2, 1996, together with Articles of Partnership of Oro Cup, Co., dated April 22, 1996;

G. SEC Registration No. AP096-00 184 of Oro Glass and Aluminum Supply Ltd. Co., dated January 26, 1996, together with Articles of Partnership of Oro Glass and Aluminum Supply Ltd. Co., dated January 25, 1996;

H. SEC Registration No. AP096-00294 of The Millenium Network Ltd. Co., dated February 7, 1996, together with Articles of Partnership of The Millenium Network Ltd. Co., dated February 5, 1996; and

I. SEC Registration No. A200111706 of The Big and Small Art Co., dated August 8, 2001, together with Articles of Partnership of The Big and Small Art Co., dated May 24, 2001.

This is also corroborated by the testimony of Atty. Grace Belarmino-Cruz, Revenue Officer of the BIR's National Investigation Division. When her team conducted an ocular inspection of the different branches of the Weigh Less Center, particularly, the Mendez Medical Group Weigh Less Center located at the Plaza Building, Greenbelt, Ayala Center, Makati City, they noticed a colored poster containing the phrase "Since 1996 Dr. Joel Mendez."³

Second, Mendez had been operating as a single proprietor and doing business for TY 2001, 2002, and 2003 under the following trade names and addresses:

1. Mendez Body and Face Salon and Spa- 31-B A. Roces Avenue, Quezon City, registered with RDO No. 39-South Quezon City on May 6, 2002;

2. Mendez Body and Face Salon and Spa - B-3, 3F New Farmers Plaza, Cubao, Quezon City, registered with RDO No. 40-Cubao on October 24, 2003;

3. Mendez Body and Face Clinic - The Plaza Building, Greenbelt, Ayala Center, Makati City, registered with RDO No. 47- East Makati on April 30, 2004;

4. Weigh Less Center- SM City, San Fernando, Pampanga, registered with RDO No. 21-San Fernando, Pampanga on January 17, 2003; and

5. Mendez Weighless Center - 2/F CSI Mall, Lucao District, Dagupan City, registered with RDO No. 4-Calasiao, Pangasinan on May 16, 2003.

³ Id. at 41-43.

Based on the information from the Department of Trade and Industry (DTI), Mendez has businesses registered under his name as owner on 26 May 2003, 31 July 2003, and 17 September 2003.⁴

Third, Mendez was earning income from TY 2001 to 2003 through operation of the different branches of his clinic, as proven by certified true copies of the various advertisement placements made by Mendez in different major publications, specifically, those evidencing: (a) 60 advertisements he placed with the Philippine Star from 16 April 2001 to 31 October 2001; (b) 235 advertisements from January to 18 December 2002; and (c) 96 advertisements from 6 January 2003 to 17 December 2003.

The prosecution also presented several lease contracts with the name of Mendez as the lessee, including:

A. Lease contract between Mendez and The Plaza, Inc. for the lease of its premises in The Plaza Building, Greenbelt, Ayala Center, Makati, Metro Manila, with a lease period from 1 September 2003 to 31 December 2005, entered by and between the parties on 17 July 2003;

B. Lease contract between Mendez and SM Prime Holdings, Inc., for Mendez's rental of the lessor's premises in SM City Pampanga with a lease period from 15 October 2002 until 30 April 2004; and

C. Lease contract between Mendez and Ma. Lita Gregorio, covering a whole building located at A. Roces Ave., Quezon City, with a total floor area of 220 square meters, more or less, for a monthly rental of ₱27,000.00, for his health clinic and art gallery. Said lease pertained to the period of "August 15, 2001 to August 14, 2007."

Mendez also made significant expenditures in the form of: (a) various vehicles purchased by Mendez in 1996, 2000, 2001, and 2003, based on information from the Land Transportation Office; and (b) Mendez's 41 travels from 1995-2000, 5 foreign travels in 2001, 5 foreign travels in 2002, and 22 foreign travels in 2003, based on information from the Bureau of Immigration.⁵

Fourth, for TY 2001 and 2002, Mendez did not file his income tax returns, as proven by various certifications from Revenue District Office (RDO) Nos. 39 (South Quezon City), 40 (Cubao), and 21 (San Fernando, Pampanga). For TY 2003, Mendez filed his ITR with RDO No. 4 (Calasiao, Pangasinan), for his Mendez Weigh Less Center located at CSI City Mall,

⁴ Id. at 39-40.

⁵ Id. at 44-46.



Lucao District, Dagupan City despite the existence of his principal place of business at 31 Roces Avenue, Quezon City.⁶

The prosecution also presented the Computation of Expenditures under the Contract of Lease dated 12 July 2001, Computation of Expenditures under the Contract of Lease dated 18 July 2003, and Computation of Deficiency Tax for 31 December 2002 and 31 December 2003, for the purpose of proving the expenditures of Mendez, that he was earning income from his Weigh Less Center branches for the years 2002 and 2003, and the deficiency income tax liability of Mendez based on the best evidence obtainable.⁷

Both the CTA in Division and *En Banc* gave credence to the testimonial and documentary evidence adduced by the prosecution and found Mendez guilty beyond reasonable doubt of violation of Section 555 of the Tax Code, as amended, in both Criminal Case Nos. O-013 and O-015.

II. The Amended Informations are valid despite the use of estimates. Thus, the CTA properly acquired jurisdiction over the present cases.

The Information is an essential document in criminal proceedings. It relates to the constitutional right of the accused to be informed of the nature and cause of the accusation against him.⁸ The sufficiency of the Information apprises the accused of the charges against him or her, and in turn, this should allow the accused to properly prepare his or her defense, and ultimately, ensure the protection of the accused's substantive rights.

Under Section 2, Rule 110 of the Rules of Criminal Procedure, an Information is an accusation in writing charging a person with an offense, subscribed by the prosecutor and filed with the court. Furthermore, Section 6 of the same rule provides that an Information is considered sufficient if it states: (1) the name of the accused; (2) the designation of the offense given by the statute; (3) the acts or omissions complained of as constituting the offense; (4) the name of the offended party; (5) the approximate date of the commission of the offense; and (6) the place where the offense was committed.

⁶ Id. at 40-41.

⁷ Id. at 46.

⁸ Sec. 14(2), Art. III, 1987 Constitution.

Concomitantly, since the Information embodies the material allegations constitutive of the crime charged against Mendez, this means that it is also important in the determination of the jurisdiction over the crime.

It is settled that jurisdiction over the subject matter or offense is conferred by law and in the manner prescribed by law.⁹ As applied in a criminal case, jurisdiction is determined by the allegations in the Complaint or Information and not by the result of proof.¹⁰ In sum, jurisdiction over a crime is determined by the applicable law, and the allegations in the Complaint or Information.

On this note, it must be reiterated that jurisdiction cannot be lost through waiver or estoppel. It can be raised at any time in the proceedings, whether during trial or on appeal. A court that does not have jurisdiction over the subject matter of a case will not acquire jurisdiction because of estoppel. It is only when the exceptional circumstances in *Tijam v. Sibonghanoy*¹¹ are present that a waiver or an estoppel in questioning jurisdiction may be appreciated.¹² To underscore, the instant case is not on all fours with *Tijam v. Sibonghanoy*. Thus, Mendez may indeed question the jurisdiction of the CTA over the case.

In this case, RA 9282 which amended RA 1125, or the CTA Law, the original jurisdiction of the CTA to include criminal offenses arising from violations of tax laws where the principal amount of tax, exclusive of charges and penalties is one million pesos (₱1,000,000.00) or more, thus:

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 (₱1,000,000.00) 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

⁹ *Villa Gomez v. People*, G.R. No. 216824, 10 November 2020; Citations omitted.

¹⁰ *Id.*

¹¹ 131 Phil. 556 (1968).

¹² *Amoguis v. Ballado*, 839 Phil. 1, 5 (2018).

action for the recovery of civil liability for taxes and penalties shall at all times be simultaneously 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.

Applying the foregoing discussion, to determine jurisdiction over the crimes charged against Mendez, reference of the law conferring jurisdiction should be related to the allegations in the Amended Informations in this case.

Mendez argues that the CTA does not have jurisdiction over the criminal cases because the prosecution failed to allege with sufficient clarity and exactness the principal amount of taxes claimed against Mendez in the Amended Informations.¹³

The *ponencia* adjudged that the employment of the term “estimated” in the Amended Informations did not divest the CTA of jurisdiction. It explained that probable cause to indict a taxpayer for a criminal offense under tax laws does not mean that the complaint or information states with particularity the exact amount or precise computation of deficiency tax.¹⁴ The *ponencia* further underscored that the use of estimates sprung from Mendez’s noncompliance with the requests from the BIR to produce records and documents.¹⁵ In any case, Mendez was sufficiently informed of the charge against him including the amount of deficiency taxes.¹⁶

I agree and further explain.

The words “estimated amount” did not render the foregoing Amended Informations defective. A reading of the same shows that the material facts constituting the crimes charged against Mendez were clearly alleged. The phrase, “estimated amount,” can be taken to mean that such amounts which were provided to the last centavos – ₱1,522,152.14 and ₱2,107,023.65 – were determined using third-party information since Mendez did not respond to the letters of the BIR. Reference to third-party information had to be done given the circumstances of the case. In this case, it was inevitable that estimation of Mendez’s tax liability on the basis of the information from third parties and the best evidence obtainable had to be resorted to. This process is valid and reasonable, and even recognized under the Tax Code, thus:

¹³ *Ponencia*, p. 7.

¹⁴ *Id.* at 16-17.

¹⁵ *Id.* at 17.

¹⁶ *Id.*

SEC. 5. Power of the Commissioner to Obtain Information, and to Summon, Examine, and Take Testimony of Persons. - In ascertaining the correctness of any return, or in making a return when none has been made, or in determining the liability of any person for any internal revenue tax, or in collecting any such liability, or in evaluating tax compliance, the Commissioner is authorized:

X X X X

(B) To obtain on a regular basis from any person other than the person whose internal revenue tax liability is subject to audit or investigation, or from any office or officer of the national and local governments, government agencies and instrumentalities, including the **Bangko Sentral ng Pilipinas and government-owned or -controlled corporations, any information** such as, but not limited to, costs and volume of production, receipts or sales and gross incomes of taxpayers, and the names, addresses, and financial statements of corporations, mutual fund companies, insurance companies, regional operating headquarters of multinational companies, joint accounts, associations, joint ventures of consortia and registered partnerships, and their members; xxx

X X X X

SEC. 6. Power of the Commissioner to Make Assessments and Prescribe Additional Requirements for Tax Administration and Enforcement. -

X X X X

(B) **Failure to Submit Required Returns, Statements, Reports and other Documents.** - When a report required by law as a basis for the assessment of any national internal revenue tax shall not be forthcoming within the time fixed by laws or rules and regulations or when there is reason to believe that any such report is false, incomplete or erroneous, the Commissioner shall **assess the proper tax on the best evidence obtainable.**

In case a person fails to file a required return or other document at the time prescribed by law, or willfully or otherwise files a false or fraudulent return or other document, the Commissioner shall make or amend the return from his own knowledge and from such information as he can obtain through testimony or otherwise, which **shall be prima facie correct and sufficient for all legal purposes.** (Emphasis supplied.)

Thus, the "estimation" only reflected the fact that the BIR had to resort to third-party information and the best evidence obtainable which, though it may not reflect the exact tax liability of Mendez, could lead to a reasonable assessment of the same. This is to differentiate it from a mere guesswork of the amount of tax liability.

Moreover, Mendez's substantive rights were likewise not impaired in this case. The Amended Informations sufficiently allege the material facts constituting the offenses charged against him. In fact, Mendez did not immediately raise this issue as something which prevented him from properly pleading, or preparing for his defense. It is also notable that Mendez questioned the estimated amounts only in his motion for reconsideration.

In any case, as previously mentioned, jurisdiction is determined on the basis of the allegations of the Complaint or Information, and not the proof. The rigid interpretation of the requirement of exactitude in crimes where values and amounts are involved, could have dire repercussions in the prosecution thereof.

In crimes against property, there are certain cases where the values of the properties are estimated¹⁷ based on market value, or by factoring depreciation, sentimental value, or other relevant considerations. In certain instances, exact amounts cannot be provided objectively. This, however, does not prevent someone from pursuing legal action. The estimated character of the amounts likewise does not automatically render the Information defective. In fact, there are estimates which are allowed in our jurisdiction subject to the proof of the reasonableness of the values claimed during trial. In these types of cases, the allegations in the Complaint or Information become the basis for the determination of jurisdiction. Such that even after trial, when the amount actually proved is below the amount alleged, the court will not dismiss the said case, but instead find the accused liable for a lower penalty.

The same principle should be followed in this case. Such that, even if later on determined that the amount of tax is below the jurisdictional threshold of the CTA, the latter will still have jurisdiction to impose the penalty. It should also be noted that in this case, the threshold amount of ₱1,000,000.00 was only intended to distinguish jurisdiction between the CTA and the regular courts so as to limit direct resort to CTA. In other words, it was intended as a matter of expediency. Unlike in some crimes against property, the amount of tax liability does not have any effect in the penalty imposed under the offenses charged in this case. Thus, the same flexibility in crimes involving property should all the more apply in the crimes involved in this case.

¹⁷ See *People v. Mejares*, 823 Phil. 459, 473 (2018).

III. Reasonable estimates based on third-party information and best evidence obtainable are sufficient for the purpose of determining the principal amount of taxes in an Information.

Mathematical exactness is not a requirement of law. Section 222 (a) of the Tax Code allows criminal prosecution even *without an assessment*. As discussed above, Section 5 (B) of the Tax Code permits reference to data gathered from third parties. Moreover, Section 6 (B) of the Tax Code authorizes the Commissioner of Internal Revenue (CIR) to assess the proper tax based on best evidence obtainable, which the law explicitly recognized as *prima facie* correct and sufficient for all legal purposes.

The first paragraph of Section 6 (B) of the Tax Code describes a *report*, while the second paragraph a *return*, its non-filing, error, falsity, or fraud, may give rise to an assessment based on best evidence obtainable, “which shall be *prima facie* correct and sufficient for all legal purposes.” The first paragraph was taken from Section 15,¹⁸ while the second paragraph from Section 51¹⁹ of the 1939 Tax Code. They both contemplate a scenario where a taxpayer: (a) failed or refused to file; or (b) filed a fraudulent, false, incomplete, or erroneous, report or return. Presently, there is hardly any distinction between the two paragraphs, since all internal revenue taxes are generally collected through the self-assessment scheme.²⁰

To be sure, the rationale for the CIR’s authority to use best evidence obtainable is clear. In the absence of the accounting records of a taxpayer, his or her tax liability may be determined by estimation. The CIR is not required to compute such tax liabilities with mathematical exactness. Approximation in the calculation of the taxes due is justified. To hold

¹⁸ Sec. 15. Power of Collector of Internal Revenue to Make Assessments. – When a report required by law as a basis for the assessment of any national internal revenue law shall not be forthcoming within the time fixed by law or regulation, or when there is reason to believe that any such report is false, incomplete, or erroneous, the Collector of Internal Revenue shall assess the proper tax on the best evidence obtainable.

¹⁹ Sec. 51. Assessment and Payment of Income Tax. – x x x x
(e) Refusal or neglect to make returns; fraudulent returns, etc. – In cases of refusal or neglect to make a return and in cases of erroneous, false, or fraudulent returns, the Collector of Internal Revenue shall, upon the discovery thereof, at any time within three years after said return is due, or has been made, make a return upon information obtained as provided for in this code or by existing law, or require the necessary corrections to be made, and the assessment made by the Collector of Internal Revenue thereon shall be paid by such person or corporation immediately upon notification of the amount of such assessment.

²⁰ Eric R. Recalde, *A Treatise on Tax Principles and Remedies* (2016), pp. 124-125.

otherwise would be tantamount to holding that skillful concealment is an invincible barrier to proof.²¹

Indeed, it is the duty of the CIR to investigate any circumstance which led him or her to believe that the taxpayer had taxable income larger than reported. Necessarily, this inquiry would have to be outside of the taxpayer's books because these most likely support the tax return, as filed. Thus, the CIR may take the sworn statement of the taxpayer, testimony of third parties, or examine and *subpoena* third parties' books.²² The CIR may also obtain information from any office or officer of the national and local governments.²³ Based on Section 43 of the Tax Code, the CIR may likewise compute the taxable income using indirect methods,²⁴ such as the net worth method or the expenditures method.²⁵ Verily, the existence of unreported income may be shown by any practicable proof that is available in circumstances of the particular situation.²⁶

In this case, the BIR issued a LOA, together with the First Letter-Notice, to examine Mendez' books of accounts and other accounting records. The BIR also issued the Second Letter-Notice and Final Request. However, Mendez failed to comply with all of these requests to produce records and documents. Thus, the BIR was constrained to resort to third-party information and best evidence obtainable.²⁷

Clearly, the CIR's use of estimates or approximations is founded on necessity. If We disallow the use of estimates, We would effectively be rewarding the very same taxpayers who suppressed evidence or otherwise forced the hand of the government to use estimates in the first place. When using the best evidence obtainable, it is inevitable in many circumstances that the CIR may only come up with reasonable estimates or approximations.

It is evident from the records that the BIR's estimate of Mendez' tax deficiency is a result of a thorough investigative work. The BIR took pains

²¹ *CIR v. Hantex Trading Co., Inc.*, 494 Phil. 306 (2005).

²² *Id.*, citing the US case of *Campbell, Jr. v. Guetersloh*; Section 5 of the Tax Code.

²³ Section 5 of the Tax Code.

²⁴ SEC. 43. *General Rule.* - The taxable income shall be computed upon the basis of the taxpayer's annual accounting period (fiscal year or calendar year, as the case may be) in accordance with the method of accounting regularly employed in keeping the books of such taxpayer, but if no such method of accounting has been so employed, or if the method employed does not clearly reflect the income, the computation shall be made in accordance with such method as in the opinion of the Commissioner clearly reflects the income. If the taxpayer's annual accounting period is other than a fiscal year, as defined in Section 22(Q), or if the taxpayer has no annual accounting period, or does not keep books, or if the taxpayer is an individual, the taxable income shall be computed on the basis of the calendar year.

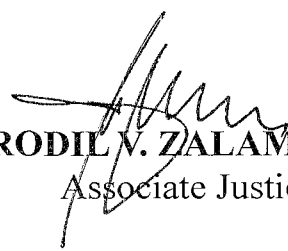
²⁵ See *Perez v. Court of Tax Appeals*, G.R. No. L-10507, 30 May 1958.

²⁶ *CIR v. Hantex Trading Co, Inc.*, supra note 21.

²⁷ *Ponencia*, p. 3.

in diligently gathering evidence from various government agencies, private companies transacting with Mendez, as well as published articles and advertisements, and in examining the voluminous documents before preparing its computation. Besides, even in tax collection cases where a final decision on disputed assessment is required prior to the filing of the civil action with the CTA, the amount of tax obligation may still be reduced or adjusted based on the evidence adduced during trial. This, notwithstanding, will not divest CTA of its jurisdiction over the case.

In fine, I agree that Mendez is guilty of the crimes charged. I ultimately concur in the result reached by the *ponencia*, but wish to underscore that the use of estimated values does not render an Information defective.



RODIL V. ZALAMEDA
Associate Justice