



Republic of the Philippines
Sandiganbayan
Quezon City

SIXTH DIVISION

PEOPLE OF THE PHILIPPINES,
Plaintiff/Appellee,

Crim. Case No. SB-20-A/R-0026

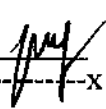
For: Violation of Section 3(e) of Republic
Act No. 3019, as amended

- versus -

MANUEL C. FELICIA,
Accused/Appellant.

Present:
FERNANDEZ, SJ, J.
Chairperson
MIRANDA, J. and
VIVERO, J.

Promulgated:

December 1, 2023 

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RESOLUTION

VIVERO, J.:

Before this Court for resolution are the following incidents:

1. *Motion for Reconsideration*¹ filed via registered mail by accused-appellant Felicia on June 29, 2023;² and
2. *Comment*³ (on the *Motion for Reconsideration*) filed through personal filing by plaintiff-appellee on November 10, 2023.

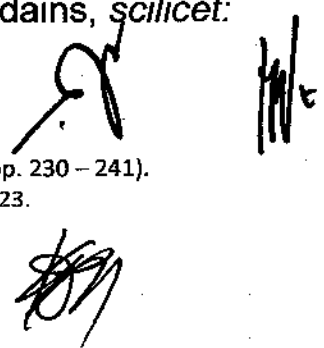
The *fallo* of the assailed Decision⁴ ordains, *scilicet*:

¹ Dated June 28, 2023, pp. 1 – 12 (Record of Sandiganbayan (SB), pp. 230 – 241).

² The Court received the Motion for Reconsideration on July 19, 2023.

³ Dated October 23, 2023, pp. 1 – 6 (Record of SB, pp. 243 – 248).

⁴ Promulgated on June 6, 2023 (Record of SB, pp. 203 – 225).



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WHEREFORE, premises considered, the appeal is **DENIED** for lack of merit.

Accordingly, the *Judgment*⁵ dated January 30, 2020, of the Regional Trial Court (RTC), Tenth Judicial Region, Branch 10, Malaybalay City, Bukidnon, in Criminal Case No. 21696-11, is **AFFIRMED IN TOTO**.

SO ORDERED.⁶

Accused-appellant's impugnement of the Court's verdict is anchored on the following grounds, viz:

- (1) The brief interval of time from which the accused/appellant had acted to make things right, as well as the entirety of the incidents after-the-fact, negates or at the very least, mitigates the existence of **manifest partiality** under the second element of the offense.
- (2) The finding that accused/appellant committed **serious dishonesty** is not supported by conclusive evidence.
- (3) In the administrative aspect of his case before the Office of the Ombudsman, which only required substantial evidence, accused/appellant was found liable for **simple misconduct** only, thus negating the finding that he acted with willful intent to violate the law or willful disregard of established rules.
- (4) The Chief Special Investigation of the BIR has recommended the termination of the Letters of Authority and the issuance of the CAR for appropriate action by the accused/appellant which the latter complied. At which time, the BIR no longer suffered pecuniary losses because of the payment of the delinquent taxes.⁷

A *sensu contrario*, plaintiff-appellee parried each point, and countered that his *Motion for Reconsideration* is unmeritorious.⁸

⁵ The dispositive portion of the *Judgment* dated January 30, 2020, of the Regional Trial Court (RTC), Tenth Judicial Region, Branch 10, Malaybalay City, Bukidnon, in Criminal Case No. 21696-11 reads:

WHEREFORE, finding the accused, Atty. Manuel C. Felicia, **GUILTY** of violation of **Section 3(e) of R.A. No. 3019**, this Court hereby sentences him to suffer imprisonment of (sic) indeterminate period of six (6) years and one (1) month, as minimum, to ten (10) years and six (6) months, as maximum, with perpetual disqualification from public office.

SO ORDERED. (Emphasis and Capitalization Supplied.)

⁶ Record of SB, pp. 203 - 224.

⁷ Motion for Reconsideration dated June 28, 2023, of M. C. Felicia/p. 2 (Record of SB, p. 231).

⁸ Supra, Note 3 at pp. 2 - 5 (Record of SB, pp. 244 - 247).

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To resolve this matter, the Court is guided by the following axiom: ***Judex bonus nihil ex arbitrio suo faciat, nec prepositione domesticae voluntatis, sed juxta leges et jura pronunciet*** (A good judge does nothing from his own judgment, or from a dictate of private will; but he will pronounce according to law and justice.)

In the fairly recent case of ***Espina v. Soriano, Jr., et. al.***,⁹ the Supreme Court held that a conviction for violation of Section 3(e) of R.A. No. 3019, as amended, must be buttressed by proof beyond reasonable doubt of the following ***elements***:

- (1) the accused must be a public officer discharging administrative, judicial or official functions;
- (2) that the accused must have acted with manifest partiality, evident bad faith or gross inexcusable negligence; and
- (3) the action of the accused caused undue injury to any party, including the government, or gave any private party unwarranted benefits, advantage or preference in the discharge of the functions of the accused.¹⁰

The Information¹¹ charged Atty. Felicia with manifest partiality as the mode of violating Republic Act No. 3019. This mode is in the nature of *dolo*. Indeed, in determining whether Atty. Felicia is guilty of violating Section 3(e) of Republic Act No. 3019, this Court is guided by the Supreme Court *dictum* in ***People v. Pallasigue***,¹² to wit:

[A]s a rule, the alleged irregular or anomalous act or conduct complained of under R.A. No. 3019 must not only be intimately connected with the discharge of the official functions of accused. It must also be accompanied by some benefit, material or otherwise, and it must have been deliberately committed for a dishonest and fraudulent purpose and in disregard of public trust[.]

Parenthetically, proof that the offender had malicious and deliberate intent to bestow unwarranted partiality in favor of another is

⁹ G.R. Nos. 208436, 208569, 209279 and 209288, July 25, 2023 [Per J. Hernando, First Division].

¹⁰ See *Josue v. People and the Special Prosecutor, Office of the Ombudsman*, G.R. Nos. 240947, 240975, June 3, 2019; *Valencerina v. People*, G.R. No. 206162, December 10, 2014, 749 Phil. 886, 906; *Belongilot v. Cua*, G.R. No. 160933, November 24, 2010, 636 SCRA 34, 48; *Galario v. Office of the Ombudsman (Mindanao) and Piano*, G.R. No. 166797, July 10, 2007, 527 SCRA 190; *Venus v. Desierto*, 358 Phil. 675, In 694 (1998).

¹¹ Record of SB, pp. 15 – 16.

¹² G.R. Nos. 248653, July 14, 2021 [Per J. Carandang, First Division].

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essential.¹³ Thus, this necessitates a look into the intention of Atty. Felicia as to whether he deliberately caused the cancellation of Transfer Certificate of Title (TCT) No. T-521597 and the issuance of TCT No. T-100210 in the name of Erlinda D. Dela Cruz despite the non-payment of estate tax, capital gains tax and documentary stamp tax. Concededly, he expressly admitted that he did,¹⁴ although he downplayed it as "lapse in judgment,"¹⁵ or "inadvertence" because of "overload volume of work."¹⁶

In *People v. Asuncion*,¹⁷ the Supreme Court stated that:

Partiality is synonymous with "bias" which "excites a disposition to see and report matters as they are wished for rather than as they are."

Corollarily, in *Uriarte v. People*,¹⁸ this Court explained the "manifest partiality" contemplated by Republic Act No. 3019 as follows:

There is "**manifest partiality**" when there is a clear, notorious[,] or plain inclination or predilection to favor one side or person rather than another. x x x

The Court quotes with approval the Prosecution's asseveration, to wit:

x x x [C]omplainants, Spouses Mary Anne and Antonio Dela Cruz, went to appellant's office for repeated follow-ups of the glaring irregularity in the issuance of the new title, TCT No. 100120, in favor of Erlinda N. Dela Cruz but he ignored them. It was only when he was informed that a complaint was filed against him that he rectified the negligence he committed by recalling the new title and holding it in abeyance until payment of the taxes and fees necessary in the issuance of the said title was paid. Hence, such acts of appellant cannot be considered lapse in judgment as his error was not a usually minor or temporary failure but essential in the transfer of title. In fact, it is a primary obligation of whoever, between or among the parties, to pay taxes and other fees so as to effect transfer of title. Thus, it is not right for appellant to consider such failure a mere lapse in judgment. x x x **[S]ince 2001, appellant had been working with the Register of Deeds**

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¹³ *People v. Gelacio*, G.R. No. 250951 & 250958, August 10, 2022 [Per C.J. Gesmundo, First Division].

¹⁴ Record of SB, pp. 32 – 33.

¹⁵ Id. at pp. 237 – 238.

¹⁶ Ibid.

¹⁷ G.R. Nos. 250366, 250388 – 98, April 6, 2022, citing *People vs. Bacaltos*, G.R. No. 248701, July 28, 2020.

¹⁸ 540 Phil. 477 (2006) [Per J. Callejo, Sr., First Division]; See *Albert v. Sandiganbayan*, 599 Phil. 439, 450, (2009).

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(ROD) as lawyer and Acting Chief of ROD Malaybalay City while the issuance of the new title without the payment of taxes and other fees took place in 2006. He was then already in his fifth year working with the ROD at the time the subject transaction took place, hence, by that time, and being a lawyer, he was expected to know the requirements and the procedure in transferring and issuing titles to applicants. **Surely, he knows that it is only upon full payment of the estate tax, capital gains tax (CGT), documentary stamp tax, including the penalties, interest, and surcharge that the Revenue District Office (RDO) of the BIR will issue the Certificate Authorizing Registration (CAR) that would be presented to the ROD before the cancellation of the old title to give way to the issuance of a new title.** It appears in this case that the aforementioned taxes were not paid, yet a new title was issued by appellant in favor of Erlinda N. Dela Cruz. It is stressed here that taxes are the nation's lifeblood through which government agencies continue to operate and which the State discharges its functions for the welfare of its constituents. The government sustained undue injury with appellant's gross negligence. Hence, such act of appellant should not be taken lightly.¹⁹ (Emphasis Supplied.)

There is no pretense that Spouses Mary Anne and Antonio Dela Cruz were unlawfully deprived of ownership when their title was cancelled sans notice, and, in the process, handed to Erlinda Dela Cruz a new title on a silver platter. Notably, neither taxes nor fees were paid while railroading the titling process, and, in turn, giving unwarranted benefits to a tax evader. There is no gainsaying that this constitutes a dishonest and fraudulent purpose and utter disregard of public trust.

As a grizzled veteran at the Office of the Register of Deeds, and a lawyer at that, accused-appellant should know better. Lamentably, he has crossed the line. Yet, he obstinately asserts that he *"had not committed so grave a wrong that he is beyond redemption"*²⁰ because he *"acted to make things right"*²¹ with *"promptitude."*²²

The Court is not swayed.

What's done is done.²³ To simply forgive and forget such wrongdoing can never sit well with the Court. Recalling the new title which accused-appellant issued irregularly, and, as a curative

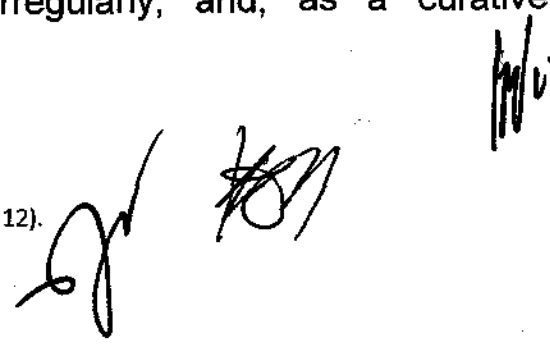
¹⁹ Supra, Note 3, at p. 4 (Record of SB, p. 246).

²⁰ Supra, Note 1 at p. 4 (Record of SB, p. 233).

²¹ Id. at p. 2 (Record of SB, p. 231).

²² Id. at p. 7 (Record of SB, p. 236).

²³ WILLIAM SHAKESPEARE, Macbeth (Act 3, Scene 2, 8 – 12).



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measure, staying its registration until after the full payment of taxes and penalties in order to secure the Certificate Authorizing Registration (CAR) from the Bureau of Internal Revenue (BIR) is antithetical to the vision and mission of the Land Registration Authority (LRA), which accused-appellant failed to uphold, viz:

The LRA is mandated to issue decrees of registration and certificates of titles and register documents, patents and other land transactions for the benefit of landowners, agrarian reform-beneficiaries and the registering public in general; to provide a secure, stable and trustworthy record of land ownership and registered interests therein x x x To achieve this mission, the LRA is committed to effectively implement the laws and regulations relative to the registration of land titles and deeds; to maintain and foster greater public trust and confidence in the Torrens System through honest, prompt and efficient service, and to preserve and maintain the integrity of land records x x x²⁴

Further, applying by analogy the “no harm, no foul” rule, in basketball parlance, is malapropos. Perhaps, more importantly, trivialization of Atty. Felicia’s misfeasance runs afoul with the overarching principle: Public office is a public trust.²⁵

Furthermore, to aver that “undue injury to any party, including the government” vanished upon payment, albeit late, of taxes is preposterous. To be sure, the criminal act has already been consummated.

More.

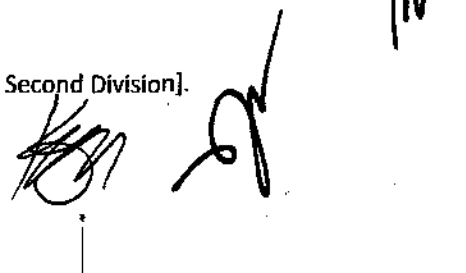
Accused-appellant’s reliance on the ruling of the Office of the Ombudsman in the administrative disciplinary case against him deserves scant consideration. Its finding that he is liable for *simple misconduct* is irrelevant. On this score, the Supreme Court’s ruling in *Josue v. People, et. al.*²⁶ is instructive, viz:

x x x [T]he ruling in the counterpart administrative case holds no water in the instant criminal case, as it is hornbook doctrine in administrative law that administrative cases are independent from criminal actions for the same acts or omissions. Given the differences in the quantum of evidence required, the procedures actually observed, the sanctions imposed, as well as the objective of the two (2) proceedings, the findings and conclusions in one should not necessarily be binding on the other. Hence, the exoneration in the administrative case is not a bar to a criminal

²⁴ <https://lra.gov.ph/vision-and-mission/>

²⁵ CONSTITUTION, ARTICLE XI, Section 1.

²⁶ G.R. Nos. 240947, 240975, June 3, 2019 [Per J. Perlas-Bernabe, Second Division].



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prosecution for the same or similar acts which were the subject of the administrative complaint or vice versa.²⁷

This criminal case and the administrative case are separate, distinct, and independent from each other. Moreover, the purpose of administrative proceedings is mainly to protect the public service. On the other hand, the purpose of criminal prosecution is the punishment of the offender.²⁸ To state it simply, accused-appellant erroneously equated criminal liability to administrative liability.

On the same vein, accused-appellant cannot bank on the posture of the Bureau of Internal Revenue²⁹ (BIR), and, on the basis thereof, seek condonation. Parity of reasoning dictates that this administrative matter has no bearing on the criminal liability of accused-appellant. To reiterate, the criminal act complained of has already been consummated.

In fine, the totality of the facts and cognate circumstances points to the inescapable conclusion that corrupt intent³⁰ has been established. Further, after revisiting the factual milieu and assiduously thinking through the arguments of both parties, this Court finds no cogent reason to modify, revise or reverse its Decision promulgated on June 6, 2023.

WHEREFORE, premises considered, the *Motion for Reconsideration* of accused-appellant Manuel C. Felicia is **DENIED** for lack of merit.

SO ORDERED.



²⁷ See *Flores v. People*, G.R. No. 222861, April 23, 2018.

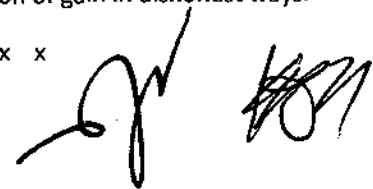
²⁸ *Dr. De Jesus v. Guerrero III*, G.R. NO. 171491, September 4, 2009, 614 Phil. 520; *Valencia v. Sandiganbayan*, G.R. No. 141336, June 29, 2004, 433 SCRA 88, 99.

²⁹ The Bureau of Internal Revenue is mandated by law to assess and collect all national internal revenue taxes, fees and charges, and to enforce all forfeitures, penalties and fines connected therewith, including the execution of judgements in all cases decided in its favor by the Court of Tax Appeals and the ordinary courts (Sec. 2 of the National Internal Revenue Code of 1997).

³⁰ In *Cabrera v. People*, G.R. Nos. 191611-14, April 6, 2022, the Supreme Court held:

x x x [T]he Court emphasizes the spirit that animates R.A. 3019. As its title implies, and as what can be gleaned from the deliberations of Congress, R.A. 3019 was crafted as an anti-graft and corruption measure. At the heart of the acts punishable under R.A. 3019 is corruption. As explained by one of the sponsors of the law, Senator Arturo M. Tolentino, "[w]hile we are trying to penalize, the main idea of the bill is graft and corrupt practices. x x x Well, the idea of graft is the one emphasized." Graft entails the acquisition of gain in dishonest ways.

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KEVIN NARCE B. VIVERO
Associate Justice

WE CONCUR:


SARAH JANE T. FERNANDEZ
Associate Justice
Chairperson


KARL B. MIRANDA
Associate Justice