

POLI

A final conviction for a lesser offense bars prosecution for the greater one: double jeopardy protects even flawed plea bargains.— *Suarez Jr. y Banua v. People* (2023)

TAX

In criminal tax evasion cases, the government may collect unpaid taxes without a prior assessment—proof of guilt and liability is enough.— *People v. Mendez* (2023). Penned by J. Lopez, J. Lazaro-Javier concurs

CIV

Psychological incapacity may be proven without clinical diagnosis if grave, enduring traits show an inability to fulfill marital duties.— *Go v. Go and Republic* (2022)

LABOR

Once dismissal is proven, the employer bears the burden to justify it with valid cause. Unsupported claims won't suffice.— *Tapia v. GA2 Resources, Inc.* (2022)

CRIM

Procedural lapses in procurement don't amount to graft without proof of bad faith, gross negligence, or undue injury.— *People v. Marrero* (2024)

REM

Judicial review of arbitral awards is limited to correcting evident miscalculations without altering the tribunal's substantive findings.— *PCSO v. DFNN* (2021)

1

Mateo was charged with selling 2.1585 grams of methamphetamine hydrochloride, a violation of Section 5 of the Comprehensive Dangerous Drugs Act. He later sought to plead guilty to the lesser offense of possession of drug paraphernalia under Section 12 of the same law. The trial court accepted this plea and convicted him accordingly. However, the Court of Appeals reversed this decision, ordering a trial on the original charge. Mateo appealed, invoking the principle of double jeopardy. **Was the Court of Appeals correct in ordering a new trial?**

Suggested answer: No. The Court of Appeals erred in ordering a new trial.

In *Suarez Jr. v. People*, the Supreme Court held that once a conviction for a lesser offense becomes final and executory, reopening the case for the original charge would violate the accused's constitutional protection against double jeopardy. The Court emphasized that even if the plea bargain was improper, a final judgment cannot be undone.

2

Anna Cruz, the proprietor of "Cruz Wellness Center," was criminally charged for failing to file and for willfully falsifying her income tax returns, in violation of the Tax Code. During the trial, the prosecution sought to collect her civil liability for unpaid taxes, despite the BIR not issuing a formal assessment. Santos contended that she could not be held civilly liable without such an assessment. **Is Anna correct?**

Suggested answer: No. Anna is incorrect.

In *People v. Mendez*, the Supreme Court ruled that a prior assessment is not required to collect delinquent taxes in a criminal tax case. The criminal action is deemed a collection case and the government must prove two things: the guilt of the accused beyond reasonable doubt; and the accused's civil liability for taxes by competent evidence, even without an assessment. In Anna's case, the absence of a formal assessment does not preclude the collection of her civil liability for unpaid taxes in the criminal prosecution.

3

Lalaine filed a petition to nullify her marriage to Gabriel, citing psychological incapacity under Article 36 of the Family Code. The trial court granted the petition, but the Court of Appeals reversed, ruling that mutual incompatibility and personal differences do not amount to psychological incapacity. **Is the appellate court's decision correct?**

Suggested answer: No. the appellate court's decision is incorrect.

In *Go v. Go and Republic*, the Supreme Court held that psychological incapacity need not be clinically diagnosed; it can be established through evidence of enduring and grave personality traits that render a spouse unable to fulfill essential marital obligations. The Court emphasized that mutual incompatibility and chronic dysfunction, when proven to be grave, enduring, and rooted in the spouses' personalities, can constitute psychological incapacity.

4

Tristan filed a complaint for illegal dismissal against VitaMed Labs, claiming that he was ordered to resign after failing to deliver pharmaceutical items due to illness. When he refused to sign the resignation letter, his manager told him to go home and never return. He presented pay slips and the company's license naming him as a pharmacist as proof. VitaMed argued that Tristan abandoned his work and was a probationary employee. **Will Tristan's complaint prosper?**

Suggested answer: Yes. Tristan's complaint will prosper. He was illegally dismissed.

In *Tapia v. GA2 Pharmaceutical*, the Supreme Court ruled that once an employee proves the fact of dismissal with substantial evidence, the burden shifts to the employer to prove it was for a just or authorized cause. Tristan's account, supported by evidence, was enough to establish illegal dismissal, while VitaMed's claims of abandonment and probationary status were unsubstantiated.

5

The provincial government of San Roque purchased a Mitsubishi ambulance. Due to irregularities in the procurement process, such as specifying the brand and revising documents post-delivery, provincial officials were charged under Section 3(e) of the Anti-Graft Law for allegedly causing undue injury to the government and giving unwarranted benefits to the supplier. Notwithstanding, the ambulance was fully functional and delivered without overpricing. **Should the officials be held criminally liable?**

Suggested answer: No. The officials should not be held criminally liable.

In *People v. Marrero*, the Supreme Court ruled that mere procedural lapses or the presence of irregularities in procurement do not establish criminal liability under Section 3(e) of the Anti-Graft Law, absent proof of manifest partiality, evident bad faith, or gross inexcusable negligence. Since the government received a fully equipped ambulance with no evidence of overpricing or damage to the government, the prosecution failed to prove the essential elements of the offense beyond reasonable doubt.

6

The National Gaming Authority (NGA) and NextWave Technologies (N-Tex) entered into a lease agreement for N-Tex to develop a betting app. Before completion, NGA unilaterally canceled the contract, citing N-Tex's non-compliance. The dispute went to arbitration, where N-Tex was awarded ₱27 million in liquidated damages. N-Tex asked the trial court to correct the award, claiming evident miscalculation of figures as ground for review under the Arbitration Law. The court increased the award to ₱310 million after adding penalties. **Was the trial court correct in modifying the arbitral award?**

Suggested answer: No. The trial court erred in modifying the arbitral award.

In *PCSO v. DFNN*, the Supreme Court emphasized the finality and limited judicial review of arbitral awards. While courts may correct evident miscalculations, it should not alter substantive findings of arbitral tribunals. Here, the increase of the award to ₱310 million went beyond what is allowed.