

FIRST DIVISION

[G.R. Nos. 230869-70, September 16, 2020]

**ASUNCION M. MAGBAET, PETITIONER, VS. SANDIGANBAYAN
AND PEOPLE OF THE PHILIPPINES, RESPONDENTS.**

DECISION

REYES, J. JR., J.:

Before the Court is a Petition^[1] for *Certiorari* filed under Rule 65 of the Rules of Court seeking the annulment of Sandiganbayan Resolutions dated April 1, 2016^[2] and December 14, 2016^[3] in Criminal (Crim.) Case Nos. SB-13-CRM-0603 to 04 with prayer for the issuance of a status quo order or a temporary restraining order.

The Facts

The present case stemmed from a Complaint Affidavit^[4] dated April 5, 2002 filed by Deputy Director Fermin S. Nasol of the Special Investigation Service of the National Bureau of Investigation (NBI) before the Office of the Ombudsman (Ombudsman) against public officials and employees of the One-Stop Shop Inter-Agency Tax Credit and Drawback Center of the Department of Finance (DOF-Center) and certain private individuals who were corporate officers and stockholders of Nikko Textile Mills, Inc. (NTM).

In a Resolution^[5] dated May 12, 2003 (2003 Resolution), Graft Investigation Officer I Myrna A. Corral (GIO Corral) of the Office of the Ombudsman Evaluation and Preliminary Investigation Bureau recommended the filing of criminal charges against DOF Undersecretary Antonio P. Belicena (Belicena), Deputy Executive Director Uldarico P. Andutan, Jr. (Andutan), Evaluator Purita S. Napenas, herein petitioner Supervising Tax Specialist Asuncion M. Magdaet (Magdaet), in conspiracy with Charles Uy (Uy), Ma Uy Yu (Yu),^[6] Yu Chin Tong (Tong), and Emerito Guballa (Guballa) for: i) violation of Section 3(e) in relation to Section 3(j) of Republic Act (R.A.) No. 3019^[7]; and ii) *estafa* through falsification under the Revised Penal Code. In connection with her 2003 Resolution, GIO Corral drafted two Informations which read:

Craw. Case No. SB-13-CRM-6603

(Violation of Section 3(e) of R.A. No. 3019)

That on November 15, 1996 and/or sometime prior or subsequent thereto, in the City of Manila, Philippines, and within the jurisdiction of this Honorable Court, accused [Belicena], [Andutan], [Napenas] and [Magdaet], all public officers being then the Undersecretary of Department of Finance, Deputy Executive Director, Evaluator and supervising Tax Specialist II, respectively, of the [DOF-Center], while in

the performance of their official functions, committing the offense in relation to the office, conspiring with each other, together with accused [Uy], [Tong], [Yu] and [Guballa], all private individuals, all connected with [NTMTJ) through manifest partiality and evident bad faith did then and there willfully, unlawfully and criminally cause undue injury to the government and give unwarranted benefits, advantage or preference to [NTMI] by causing the processing, evaluation, recommending the approval and approving through the issuance of Tax Credit Certificate No. 006355 in Hie amount of [P]2,411,773.00 the tax credit claimed/applied by [NTMI] which was granted as tax credit on raw materials under Article 39(k) of Executive Order No. 226, as amended for the 83,144.88 kilograms of 70D Nylon Filament Yam which it falsely represented through falsified documents submitted in support of the tax credit application, such as among others, Import Entry and Internal Revenue Declaration No. 02103839, Bill of Lading No. BSMAD 6-0080 and Bureau of Customs' Official Receipt No. 59994543 to have been imported from Sunkyong Industries, Korea for which taxes and other fees were paid and which purported Nylon Knitted Fabrics end product in the total quantity of 80,731.00 kilograms were falsely represented through false documents submitted in support of the tax credit application such as among others, Bill of Lading No. NB44SB7528 and Bill of Lading No. NB46SB7651 to have been exported to Bright Sun Asia International, Singapore, despite the fact which the accused knew fully well that [NTMTJ did not import and export as represented to be entitled to the tax credit claimed/applied and once in possession of Tax Credit Certificate No. 006355, [NTMTJ through its accused officers and stockholders, utilized the full amount thereof in payment of its taxes duties and fees to the damage, undue injury and prejudice of the Government.

CONTRARY TO LAW.^[8]

Crim. Case No. SB-13-CRM-0604

(Estafa through Falsification of Public Documents)

That on November 15, 1996 and/or sometime prior or subsequent thereto, in the City of Manila, Philippines, and within the jurisdiction of this Honorable Court, accused [Belicena], [Andutan], [Napenas] and [Magdaet], all public officers being then the Undersecretary of Department of Finance, Deputy Executive Director, Evaluator and supervising Tax Specialist II, respectively, of the [DOF-Center], while in the performance of their official functions, committing the offense in relation to office, conspiring with each other, together with accused [Uy], [Tong], [Yu] and [Guballa], all private individuals, all connected with [NTMI] with intent to defraud through deceit, false pretense and abuse of confidence did then and there willfully, unlawfully and feloniously cause the processing, evaluation, recommending the approval and approving through the issuance of Tax Credit Certificate No. 006355 in the amount of [P]2,411,773.00, the tax credit claimed/applied by [NTMTJ which was granted as tax credit on raw materials under Article 39(k) of Executive Order No. 266, as amended for the fictitious/non-existent importation of 83,144.88 kilograms 70D Nylon Filament Yarn from Sunkyong Industries by [NTMTJ, which purported Nylon Knitted Fabrics end product in the

total quantity of 80,731.00 kilograms were exported to Bright Sim Asia International, Singapore, falsely made to exist by the accused by falsifying, fabricating and simulating several documents, which were used/submitted in support of the tax credit application, such as, among others, Import Entry and Internal Revenue Declaration No. 02103839, Bill of Lading No. BSMAD 6-0080, Bureau of Customs' Official Receipt No. 59994543, by making it appear that [NTMT] imported 83,144.88 kilograms 70D Nylon Filament Yarn from Sunkyung Industries, Korea on May 6, 1996, paid the corresponding taxes/fees therefor; Bill of Lading No. NB44SB7528 and Bill of Lading No. NB46SB7651 by making it appear that [NTMI] shipped/exported, through vessel Neptune Beiyi a total of 80,731 kilograms of Nylon Knitted Fabrics on August 20, 1996 and September 9, 1996 respectively to Bright Sun Asia International, Singapore when in truth and in fact, as the accused knew fully well, no such import, payment of taxes/fees and shipment/export were ever made by [NTMI], and once in possession of Tax Credit Certificate No. 006355, [NTMI] through its accused officers and stockholders, utilized the full amount thereof in payment of its taxes duties and fees to the damage and prejudice of the Government.

CONTRARY TO LAW.^[9]

As it happened, the two Informations were reviewed by the Office of the Special Prosecutor (OSP) and both were signed by Assistant Special Prosecutor III Ireneo M. Paldeng (ASP Paldeng) on March 2, 2007.^[10]

On March 2, 2012, then Ombudsman Conchita Carpio Morales (Ombudsman Morales) approved the 2003 Resolution along with the two Informations.^[11] Ultimately, on May 22, 2013, the two Informations were filed before the SB.^[12]

Thereafter, Magdaet filed a Consolidated Motion to Quash Information^[13] grounded solely on Section 3(d) of Rule 117^[14] of the Revised Rules of Criminal Procedure and argued that her right to speedy disposition of cases and to due process were violated by the Ombudsman's inordinate delay of more than 10 years in determining whether or not to file charges against her in court.

In its Opposition (To Magdaet's Motion to Quash Information),^[15] the OSP showed a timeline of the case and disclosed that it was incumbent upon former Ombudsman Mercedes N. Gutierrez (Ombudsman Gutierrez) to act on the 2003 Resolution including the two Informations reviewed by the OSP. It begged the Sandiganbayan to consider the political episode that was the troubled leadership of Ombudsman Gutierrez. According to the OSP, said political episode was of general knowledge and constituted political history that heavily affected the affairs of the Ombudsman as an institution and the normal hierarchical process therein. In addition, the OSP faulted Magdaet for not asserting her right to the speedy disposition of her case at the soonest opportunity.

The Sandiganbayan Ruling

The Sandiganbayan, in the herein assailed Resolution dated April 1, 2016, ruled:

WHEREFORE, in view of all the foregoing, the Court hereby **DENIES** the Consolidated Motion to Quash Informations riled by accused Asuncion Magdaet for utter lack of merit.

SO ORDERED.^[16]

In denying the Consolidated Motion to Quash Information, the Sandiganbayan, citing *Alvizo v. Sandiganbayan*^[17] held that structural reorganization in prosecutorial agencies was a valid reason for delay. Further, the Sandiganbayan ruled that the delay cannot be entirely attributed to the Ombudsman but to Magdaet as well for failing to timely demand her right to the prompt resolution of her case.

Magdaet's Consolidated Motion for Reconsideration^[18] was likewise denied in the Sandiganbayan Resolution dated December 14, 2016.

Hence, this Petition ascribing grave abuse of discretion on the part of the Sandiganbayan.

Magdaet insists that there was an unexplained and undue delay on the conduct and termination of the preliminary investigation by the Ombudsman which lasted for more than 10 years counted from the time of filing of the complaint up to the filing of the Information in the Sandiganbayan. She asserts that such inordinate delay is violative of her constitutional right to speedy disposition of cases.

In its Comment,^[19] respondent People of the Philippines, represented by the Ombudsman through the OSP, prayed for the dismissal of the petition arguing that the Sandiganbayan did not abuse its discretion when it issued the assailed Resolutions as they were rendered "in accordance with existing laws and jurisprudence." Moreover, it maintained that Magdaet's constitutional rights to speedy disposition of cases and to due process were not violated seeing as the Ombudsman acted promptly on the complaint against Magdaet. Lastly, respondent pointed out that while her other co-accused had been actively participating in the trial proceedings before the Sandiganbayan, it was only in November 2014 that Magdaet decided to show up to file a Motion for Reduction of Bail, and when the said motion was granted, she then failed to appear for arraignment and instead filed a Consolidated Motion to Quash Information.

The Court's Ruling

Plainly stated, the issue is: was there a violation of Magdaet's constitutional right to a speedy disposition of her case?

To this, the Court answers in the affirmative.

"*Justice delayed is justice denied*" is a time-honored and oft-repeated legal maxim which requires the expeditious resolution of disputes, more so in criminal cases where an accused is constitutionally guaranteed^[20] the right to a speedy disposition of cases.^[21] Albeit commonly invoked in criminal proceedings, the said constitutional right also extends to proceedings either judicial or quasi-judicial so much so that a party to a case may demand expeditious action from all officials who are tasked with the administration of justice, including the Ombudsman^[22] -which