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Thus, Landoil's argument, that it is a distinct corporation from CCI and cannot be accountable for breaches made by such other corporation, must fail. We find that Landoil itself is a party to the Subcontract Agreement and has made representations in the past binding itself to Al Rabiah for overdue accounts in favor of the latter. Under the doctrine of estoppels, an admission or representation is rendered conclusive upon the person making it, and cannot be denied or disproved as against the person relying thereof. *(Ayala Corporation v. Ray Burton Development Corporation, 294 SCRA 48).*[23]

Petitioner is indeed barred from adopting an inconsistent position, attitude, or course of conduct that would cause loss or injury to respondent.[24]

WHEREFORE, the petition for review is *DENIED*. The Decision dated August 14, 2003 and the Resolution dated August 29, 2006 of the Court of Appeals are hereby *AFFIRMED.*

SO ORDERED.

Carpio,[*] *Velasco, Jr. (Chairperson), Abad,* and *Mendoza, JJ.,* concur.

FIRST DIVISION

[G.R. No. 174759. September 7, 2011]

DENIS B. HABAWEL and ALEXIS F. MEDINA, *petitioners, vs.* **THE COURT OF TAX APPEALS, FIRST DIVISION,** *respondent.*

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[23] *Rollo,* pp. 30-32.

[24] See *Caldo v. Caldo-Atienza*, G.R. No. 164453, March 28, 2006, 485 SCRA 504, 511, citing *Cruz v. Court of Appeals*, 354 Phil. 1036, 1054 (1998).

[*] Designated additional member in lieu of Associate Justice Maria Lourdes P. A. Sereno, per Special Order No. 1076-a dated September 6, 2011.

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SYLLABUS

1. LEGAL ETHICS; ATTORNEYS; CODE OF PROFESSIONAL RESPONSIBILITY; ALL LAWYERS ARE MANDATED TO OBSERVE AND MAINTAIN THE RESPECT DUE TO THE COURTS. — Canon 11 of the *Code of Professional Responsibility* mandates all attorneys to observe and maintain the respect due to the courts and to judicial officers and to insist on similar conduct by others. Rule 11.03 of the *Code of Professional Responsibility* specifically enjoins all attorneys thus: "Rule 11.03. — A lawyer shall abstain from scandalous, offensive or menacing language or behavior before the Courts."

2. ID.; ID.; ID.; ID.; LAWYERS MAY BE CRITICAL OF THE COURTS PROVIDED CRITICISM IS MADE IN RESPECTFUL TERMS AND THROUGH LEGITIMATE CHANNELS. — It is conceded that an attorney or any other person may be critical of the courts and their judges provided the criticism is made in respectful terms and through legitimate channels. In that regard, we have long adhered to the sentiment aptly given expression to in the leading case of *In re: Almacen*: "x x x **every citizen has the right to comment upon and criticize the actuations of public officers. This right is not diminished by the fact that the criticism is aimed at a judicial authority, or that it is articulated by a lawyer. Such right is especially recognized where the criticism concerns a concluded litigation, because then the court's actuations are thrown open to public consumption**. x x x **Courts and judges are not sacrosanct. They should and do expect critical evaluation of their performance. For like the executive and the legislative branches, the judiciary is rooted in the soil of democratic society, nourished by the periodic appraisal of the citizens whom it is expected to serve. Well-recognized therefore is the right of a lawyer, both as an officer of the court and as a citizen, to criticize in properly respectful terms and through legitimate channels the acts of courts and judges**. **x x x But it is the cardinal condition of all such criticism that it shall be *bona fide*, and shall not spill over the walls of decency and propriety.** A wide chasm exists between fair criticism, on the one hand, and abuse and slander of courts and the judges thereof, on the other. **Intemperate and unfair criticism is**

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a gross violation of the duty of respect to courts. it is such a misconduct that subjects a lawyer to disciplinary action.

3. REMEDIAL LAW; SPECIAL CIVIL ACTIONS; DIRECT CONTEMPT; AN IMPUTATION IN A PLEADING OF GROSS IGNORANCE OF THE LAW AGAINST A COURT OR JUDGE, ESPECIALLY IN THE ABSENCE OF ANY EVIDENCE, CONSTITUTES DIRECT CONTEMPT; CASE AT BAR. — Here, the petitioners' motion for reconsideration contained the following statements, to wit: (*a*) "[i]t is gross ignorance of the law for the Honorable Court to have held that it has no jurisdiction over the instant petition;" (*b*) "[t]he grossness of the Honorable Court's ignorance of the law is matched only by the unequivocal expression of this Honorable Court's jurisdiction;" and (*c*) the "Honorable Court's lack of understanding or respect for the doctrine of *stare decisis.*" The CTA First Division held the statements to constitute direct contempt of court meriting prompt penalty. We agree. By such statements, the petitioners clearly and definitely overstepped the bounds of propriety as attorneys, and disregarded their sworn duty to respect the courts. An imputation in a pleading of gross ignorance against a court or its judge, especially in the absence of any evidence, is a serious allegation, and constitutes direct contempt of court. It is settled that derogatory, offensive or malicious statements contained in pleadings or written submissions presented to the same court or judge in which the proceedings are pending are treated as direct contempt because they are equivalent to a misbehavior committed in the presence of or so near a court or judge as to interrupt the administration of justice. This is true, even if the derogatory, offensive or malicious statements are not read in open court.

4. ID.; ID.; ID.; ID.; THE LANGUAGE OF PETITIONERS REFLECTED A VERY DELIBERATE MOVE ON THEIR PART TO DENIGRATE THE COURT OF TAX APPEALS (CTA) IN CASE AT BAR. — By branding the CTA and the members of its First Division as "totally unaware or ignorant" of Section 7(a)(3) of Republic Act No. 9282, and making the other equally harsh statements, the petitioners plainly assailed the legal learning of the members of the CTA First Division. To hold such language as reflective of a very deliberate move on the part of the petitioners to denigrate the CTA and the members of its First Division is not altogether unwarranted.

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5. REMEDIAL LAW; COURT OF TAX APPEALS; JURISDICTION PURSUANT TO REPUBLIC ACT NO. 9282; SECTION 7(A)(3) *VIS-A-VIS* SECTION 7(A)(5) THEREOF. — As can be read and seen, Section 7(a)(3) covers only appeals of the "(d)ecisions, ordres or resolutions of the regional trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction." The provision is clearly limited to local tax disputes decided by the Regional Trial Courts. In contrast, Section 7(a)(5) grants the CTA cognizance of appeals of the"(d)ecisions of the Central Board of Assessment Appeals in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals." In its resolution of March 15, 2006, therefore, the CTA First Division forthrightly explained why, contrary to the petitioners' urging, Section 7(a)(3) was not aplicable by clarifying that a real property tax, being an *ad valorem* tax, could not be treated as a local tax. It would have been ethically better for the petitioners to have then retreated and simply admitted their blatant error upon being so informed by the CTA First Division about the untenability of their legal position on the matter, but they still persisted by going on in their compliance dated March 27, 2006 to also blame the CTA First Division for their "perception" about the CTA First Division's "being totally oblivious of Section 7(a)(3)" due to "the terseness of the Decision dated 05 January 2006."

6. LEGAL ETHICS; ATTORNEYS; CODE OF PROFESSIONAL RESPONSIBILITY; EVERY LAWYER MUST USE ONLY FAIR AND TEMPERATE LANGUAGE IN ARGUING A WORTHY POSITION ON THE LAW; CASE AT BAR. — No attorney, no matter his great fame or high prestige, should ever brand a court or judge as grossly ignorant of the law, especially if there was no sincere or legitimate reason for doing so. Every attorney musy use only fair and temperate language in arguing a worthy position on the law, and must eschew harsh and intemperate language that has no place in the educated ranks of the Legal Profession.

7. REMEDIAL LAW; SPECIAL CIVIL ACTIONS; DIRECT CONTEMPT; THE POWER TO PUNISH CONTEMPT OF COURT IS EXERCISED ON THE PRESERVATIVE PRINCIPLE; APPROPRIATE PENALTY IN CASE AT BAR.

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— The power to punish contempt of court is exercised on the preservative and not on the vindictive principle, and only occassionally should a court invoke its inherent power to punish contempt of court in order to retain that respect without which the administration of justice must falter or fail. We reiterate that the sanction the CTA First Division has visited upon the petitioners was preservative, for the sanction maintained and promoted the proper respect that attorneys and their clients should bear towards the courts of justice. x x x The Court's teatment of contemptuous and offensive language used by counsel in pleadings and other written submissions to the courts of law, including this Court, has not been uniform. The treatment has dealt with contemptuous and offensive language either as contempt of court or administrative or ethical misconduct, or as both. x x x The Court concurs with the offended court's treatment of the offensive language as direct contempt. Thus, we impose on each of them a fine of ₱2,000.00, the maximum imposable fine under Section 1 of Rule 71, taking into consideration the fact that the CTA is a superior court of the same level as the Court of Appelas, the second highest court of the land.

DEL CASTILLO, *J.*, *dissenting opinion:*

1. REMEDIAL LAW; SPECIAL CIVIL ACTIONS; DIRECT CONTEMPT; SNIDE REMARKS OR SARCASTIC INNUENDOES MADE BY COUNSELS ARE NOT CONSIDERED CONTEMPTUOUS CONSIDERING THAT AN UNFAVORABLE DECISION USUALLY INCITES BITTER FEELINGS. — The CTA found petitioners' use of the phrases "it is gross ignorance of the law [for] the Honorable Court to have held that it has no jurisdiction over the instant petition"; "the grossness of the Honorable Court's ignorance of the law is matched only by the unequivocal expression of this Honorable Court's jurisdiction over the instant case"; "this Court lacked the understanding or respect for the doctrine of *stare decisis*" as derogatory, offensive, and disrespectful. Indeed, petitioners' statements are strong, tactless and hurtful. However, I do not find the same contumacious. Statements made by a counsel "explaining his position in a case under consideration do not necessarily assume the level of contempt." In fact, snide remarks or sarcastic innuendoes made by counsels

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are not considered contemptuous considering that an unfavorable decision usually incites bitter feelings.

2. ID.; ID.; ID.; ID.; THE POWER TO PUNISH CONTEMPT OF COURT IS EXERCISED ON THE PRESERVATIVE PRINCIPLE. — On the other hand, I fully understand the sentiments of the CTA, more so because petitioners failed to show that it "committed an error that is so gross, patent, deliberate, palpable and malicious as to warrant such an accusation." However, I cannot sustain its finding of contempt because the power to punish for contempt "should be exercised on the preservative and not on the vindictive principle." It must never be used for retaliation or vindication but only for the preservation of the dignity and integrity of the courts. Courts must therefore be patient and understanding of hasty and unguarded expressions of passion made by the losing party.

3. LEGAL ETHICS; LAWYERS; CODE OF PROFESSIONAL RESPONSIBILITY; ALL LAWYERS ARE MANDATED TO OBSERVE AND MAINTAIN THE RESPECT DUE TO THE COURTS; CASE AT BAR.— Finally, I take this opportunity to remind petitioners that as lawyers, they should be more cautious in expressing their dissatisfaction with the court. They must keep in mind that their language, though forceful and emphatic, must still be respectful and dignified, befitting advocates and in keeping with the dignity of the legal profession. They should also be reminded that as officers of the court, they should be circumspect in their language as their duty is to help build and not destroy the people's high esteem and regard for the courts.

APPEARANCES OF COUNSEL

Ponce Enrile Reyes & Manalastas for petitioners.

D E C I S I O N

BERSAMIN, *J.*:

Found guilty of direct contempt by the First Division of the Court of Tax Appeals (CTA First Division), and sanctioned with imprisonment for a period of ten days and a fine of ₱2,000.00,

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the petitioners have come to the Court for relief through *certiorari*, claiming that the CTA First Division's finding and sentence were made in grave abuse of its discretion because the language they used in their motion for reconsideration as the attorneys for a party was contumacious. Specifically, they assail the resolution dated May 16, 2006,[1] whereby the CTA First Division disposed as follows:

> WHEREFORE, premises considered, this Court finds Attorneys Denis B. Habawel and Alexis F. Medina of the Ponce Enrile Reyes and Manalastas Law Offices guilty of DIRECT CONTEMPT. Each counsel is hereby ORDERED TO PAY a fine of Two Thousand Pesos and to SUFFER IMPRISONMENT for a period of ten (10) days.
>
> SO ORDERED.[2]

and the resolution dated July 26, 2006,[3] whereby the CTA First Division denied their motion for reconsideration and reiterated the penalties.

Antecedents

The petitioners were the counsel of Surfield Development Corporation (Surfield), which sought from the Office of the City Treasurer of Mandaluyong City the refund of excess realty taxes paid from 1995 until 2000.[4] After the City Government of Mandaluyong City denied its claim for refund,[5] Surfield initiated a special civil action for *mandamus* in the Regional Trial Court (RTC) in Mandaluyong City, which was docketed as SCA No. MC03-2142 entitled *Surfield Development Corporation v. Hon. City Treasurer of Mandaluyong City, and Hon. City Assessor of Mandaluyong City*, and assigned to Branch 214.[6] Surfield

[1] *Rollo*, pp. 38-43.

[2] *Id.*, p. 43.

[3] *Id.*, pp. 45-49.

[4] *Id.*, p. 125.

[5] *Id.*, pp. 129-130, and p. 134 (respectively the letters dated November 5, 2002 and May 9, 2003 of Atty. Eddie N. Fernandez of the Mandaluyong City Legal Department).

[6] *Id.*, pp. 135-144.

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later amended its petition to include its claim for refund of the excess taxes paid from 2001 until 2003.[7]

On October 15, 2004, the RTC dismissed the petition on the ground that the period to file the claim had already prescribed and that Surfield had failed to exhaust administrative remedies. The RTC ruled that the grant of a tax refund was not a ministerial duty compellable by writ of *mandamus*.[8]

Surfield, represented by the petitioners, elevated the dismissal to the CTA *via* petition for review (CTA AC No. 5 entitled *Surfield Development Corporation v. Hon. City Treasurer and Hon. City Assessor, Mandaluyong City*).[9] The appeal was assigned to the First Division, composed of Presiding Justice Ernesto D. Acosta, Associate Justice Lovell R. Bautista and Associate Justice Caesar A. Casanova.

In its decision dated January 5, 2006,[10] the CTA First Division denied the petition for lack of jurisdiction and for failure to exhaust the remedies provided under Section 253[11] and Section 226[12] of Republic Act No. 7160 (*Local Government Code*).

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[7] *Id.*, pp. 194-203.

[8] *Id.*, pp. 85-101.

[9] *Id.*, pp. 50-83.

[10] *Id.*, pp. 329-341.

[11] Section 253. *Repayment of Excessive Collections.* – When an assessment of basic real property tax, or any other tax levied under this Title, is found to be illegal or erroneous and the tax is accordingly reduced or adjusted, the taxpayer may file a written claim for refund or credit for taxes and interests with the provincial or city treasurer within two (2) years from the date the taxpayer is entitled to such reduction or adjustment.

The provincial or city treasurer shall decide the claim for tax refund or credit within sixty (60) days from receipt thereof. In case the claim for tax refund or credit is denied, the taxpayer may avail of the remedies as provided in Chapter 3, Title II, Book II of this Code.

[12] Section 226. *Local Board of Assessment Appeals*.—Any owner or person having legal interest in the property who is not satisfied with the action of the provincial, city or municipal assessor in the assessment of his property may, within sixty (60) days from the date of receipt of the written notice of assessment, appeal to the Board of Assessment Appeals of the province

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Undeterred, the petitioners sought reconsideration in behalf of Surfield,[13] insisting that the CTA had jurisdiction pursuant to Section 7(a)(3) of Republic Act No. 9282;[14] and arguing that the CTA First Division manifested its "lack of understanding or respect" for the doctrine of *stare decisis* in not applying the ruling in *Ty v. Trampe* (G.R. No. 117577, December 1, 1995, 250 SCRA 500), to the effect that there was no need to file an appeal before the Local Board of Assessment Appeals pursuant to Section 22 of Republic Act No. 7160.

On March 15, 2006, the CTA First Division denied Surfield's motion for reconsideration. On the issue of jurisdiction, the CTA First Division explained that the jurisdiction conferred by Section 7(a)(3) of Republic Act No. 1125, as amended by Republic Act No. 9282, referred to appeals from the decisions, orders, or resolutions of the RTCs in local tax cases and did not include the real property tax, an *ad valorem* tax, the refund of excess payment of which Surfield was claiming. Accordingly, the CTA First Division ruled that the jurisdiction of the CTA concerning real property tax cases fell under a different section of Republic Act No. 9282 and under a separate book of Republic Act No. 7160.

In addition, the CTA First Division, taking notice of the language the petitioners employed in the motion for reconsideration, required them to explain within five days from receipt why they should not be liable for indirect contempt or be made subject to disciplinary action, thusly:

IN VIEW OF THE FOREGOING, petitioner's Motion for Reconsideration is hereby DENIED for lack of merit. And insofar

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or city by filing a petition under oath in the form prescribed for the purpose, together with copies of the tax declarations and such affidavits or documents submitted in support of the appeal.

[13] *Rollo*, pp. 342-347.

[14] Entitled *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.*

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as the merits of the case are concerned let this Resolution be considered as the final decision on the matter.

However, this Court finds the statements of petitioner's counsel that "it is gross ignorance of the law for the Honorable Court to have held that it has no jurisdiction over this instant petition; the grossness of this Honorable Court's ignorance of the law is matched only by the unequivocal expression of this Honorable Court's jurisdiction over the instant case" and "this Court lacked the understanding and respect for the doctrine of "*stare decisis*" as derogatory, offensive and disrespectful. Lawyers are charged with the basic duty to "observe and maintain the respect due to the courts of justice and judicial officers;" they vow solemnly to conduct themselves "with all good fidelity…to the courts." As a matter of fact, the first canon of legal ethics enjoins them "to maintain towards the courts a respectful attitude, not for the sake of the temporary incumbent of the judicial office, but for the maintenance of its superior importance." Therefore, petitioner's counsel is hereby ORDERED to explain within five (5) days from receipt of this Resolution why he should not be held for indirect contempt and/or subject to disciplinary action.

SO ORDERED.[15]

The petitioners submitted a compliance dated March 27, 2006,[16] in which they appeared to apologize but nonetheless justified their language as, among others, "necessary to bluntly call the Honorable Court's attention to the grievousness of the error by calling a spade by spade."[17]

In its first assailed resolution, the CTA First Division found the petitioners' apology wanting in sincerity and humility, observing that they chose words that were "so strong, which brings disrepute the Court's honor and integrity" for brazenly pointing to "the Court's alleged ignorance and grave abuse of discretion," to wit:

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[15] *Rollo*, pp. 367-368 (underlining and quotation marks are parts of the original).

[16] *Id.*, pp. 369-387.

[17] *Id.*, p. 370.

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In their Compliance, the Court finds no sincerity and humility when counsels Denis B. Habawel and Alexis F. Medina asked for apology. In fact, the counsels brazenly pointed the Court's alleged ignorance and grave abuse of discretion. Their chosen words are so strong, which brings disrepute the Court's honor and integrity. We quote:

a) "Admittedly, the language of the Motion for Reconsideration was not endearing. However, the undersigned counsel found it necessary to bluntly call the Honorable Court's attention to the grievousness of the error by calling a spade a spade. The advocacy needed a strong articulation of the gravity of the error of the Honorable Court in avoiding the substantial and transcendental issues by the simple expedient of dismissing the petition for alleged lack of jurisdiction, in violation of Section 14, Article VIII of the Constitution, which requires that the Decision must express clearly and distinctly the facts and the law on which the Decision was based" (par. 3 of the Compliance; docket, p. 349);

b) "Since the Honorable Court simply quoted Section 7(a)(5) and it totally ignored Section 7(a)(3), to perfunctorily find that "(U)ndoubtedly, appeals of the decisions or rulings of the Regional Trial Court concerning real property taxes evidently do not fall within the jurisdiction of the CTA," the undersigned counsel formed a perception that the Honorable Court was totally unaware or ignorant of the new provision, Section 7(a)(3). Hence, the statements that it was gross ignorance of the law for the Honorable Court to have held that it has not [sic] jurisdiction, as well as, the grossness of the Honorable Court's ignorance of the law is matched only by the unequivocal expression of this Honorable Court's jurisdiction over the instant case were an honest and frank articulation of undersigned counsel's perception that was influenced by its failure to understand why the Honorable Court totally ignored Section 7(a)(3) in ruling on its lack of jurisdiction" (par. 10 of the Compliance; docket, p. 353);[18]

Accordingly, the CTA First Division adjudged both of the petitioners guilty of direct contempt of court for failing to uphold their duty of preserving the integrity and respect due to the courts, sentencing each to suffer imprisonment of ten days and to pay ₱2,000.00 as fine.

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[18] *Id.*, pp. 41-42.

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Seeking reconsideration,[19] the petitioners submitted that they could not be held guilty of direct contempt because: (*a*) the phrase *gross ignorance of the law* was used in its legal sense to describe the error of judgment and was not directed to the character or competence of the decision makers; (*b*) there was no "unfounded accusation or allegation," or "scandalous, offensive or menacing," "intemperate, abusive, abrasive or threatening," or "vile, rude and repulsive" statements or words contained in their motion for reconsideration; (*c*) there was no statement in their motion for reconsideration that brought the authority of the CTA and the administration of the law into disrepute; and (*d*) they had repeatedly offered their apology in their compliance.[20]

Their submissions did not convince and move the CTA First Division to reconsider, which declared through its second assailed resolution that:

> The tone of an irate lawyer would almost always reveal the sarcasm in the phrases used. The scurrilous attacks made in the guise of pointing out errors of judgment almost always result to the destruction of the high esteem and regard towards the Court.[21]

and disposed thusly:

> WHEREFORE, petitioners' Motion for Reconsideration is hereby DENIED for lack of merit. Each counsel is hereby ORDERED TO PAY a fine of Two Thousand Pesos and to SUFFER IMPRISONMENT for a period of ten (10) days.
>
> SO, ORDERED.[22]

Issues

Arguing that they were merely prompted by their "(z)ealous advocacy and an appalling error" committed by the CTA First Division to frankly describe such error as gross ignorance of

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[19] *Id.*, pp. 389-406.

[20] *Id.*, p. 404.

[21] *Id.*, pp. 46-47.

[22] *Id.*, p. 49.

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the law, the petitioners now attribute grave abuse of discretion to the CTA First Division in finding that:

I

THE PETITIONERS' LANGUAGE IN THE SUBJECT MOTION AND COMPLIANCE WAS CONTUMACIOUS;

II

THE PETITIONERS WERE NOT SINCERE IN THEIR APOLOGY AND WERE ARROGANT;

III

THE EXERCISE OF CONTEMPT POWER WAS WITHIN THE LIMITS SET BY THE SUPREME COURT; AND

IV

THE PETITIONERS WERE GUILTY BEYOND REASONABLE DOUBT OF DIRECT CONTEMPT.

The petitioners continue to posit that the phrase *gross ignorance of the law* was used in its strict legal sense to emphasize the gravity of the error of law committed by the CTA First Division; and that the statements described by the CTA First Division as "abrasive, offensive, derogatory, offensive and disrespectful" should be viewed within the context of the general tone and language of their motion for reconsideration; that their overall language was "tempered, restrained and respectful" and should not be construed as a display of contumacious attitude or as "a flouting or arrogant belligerence in defiance of the court" to be penalized as direct contempt; that the CTA First Division did not appreciate the sincerity of their apology; and that they merely pointed out the error in the decision of the CTA First Division.

For its part, the CTA First Division contends that a reading of the motion for reconsideration and the character of the words used therein by the petitioners indicated that their statements reflected no humility, nor were they "expressive of a contrite heart;" and that their submissions instead "reflected arrogance and sarcasm, that they even took the opportunity to again deride

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the public respondent on the manner of how it wrote the decision."[23]

The Office of the Solicitor General (OSG) opines that submitting a pleading containing derogatory, offensive and malicious statements to the same court or judge in which the proceedings are pending constitutes direct contempt; and that the CTA First Division did not abuse its discretion in finding the petitioners liable for direct contempt under Section 1, Rule 71 of the *Rules of Court*.[24]

Ruling

We dismiss the petition for *certiorari*, and declare that the CTA First Division did not abuse its discretion, least of all gravely, in finding that the petitioners committed direct contempt of court.

Canon 11 of the *Code of Professional Responsibility* mandates all attorneys to observe and maintain the respect due to the courts and to judicial officers and to insist on similar conduct by others. Rule 11.03 of the *Code of Professional Responsibility* specifically enjoins all attorneys thus:

> Rule 11.03. – A lawyer shall abstain from scandalous, offensive or menacing language or behavior before the Courts.

It is conceded that an attorney or any other person may be critical of the courts and their judges provided the criticism is made in respectful terms and through legitimate channels. In that regard, we have long adhered to the sentiment aptly given expression to in the leading case of *In re: Almacen*:[25]

> **xxx every citizen has the right to comment upon and criticize the actuations of public officers. This right is not diminished by the fact that the criticism is aimed at a judicial authority, or that it is articulated by a lawyer. Such right is especially**

[23] *Id.*, pp. 412-422 (Comment of the Court of Tax Appeals, First Division).

[24] *Id.*, pp. 436-455 (Comment of the OSG).

[25] G.R. No. L-27654, February 18, 1970, 31 SCRA 562.

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recognized where the criticism concerns a concluded litigation, because then the court's actuation are thrown open to public consumption.

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Courts and judges are not sacrosanct. They should and expect critical evaluation of their performance. For like the executive and the legislative branches, the judiciary is rooted in the soil of democratic society, nourished by the periodic appraisal of the citizens whom it is expected to serve.

Well-recognized therefore is the right of a lawyer, both as an officer of the court and as a citizen, to criticize in properly respectful terms and through legitimate channels the acts of courts and judges.xxx

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Hence, as a citizen and as officer of the court, a lawyer is expected not only to exercise the right, but also to consider it his duty to avail of such right. No law may abridge this right. Nor is he "professionally answerable for a scrutiny into the official conduct of the judges, which would not expose him to legal animadversion as a citizen." xxx

x x x x x x x x x

But it is the cardinal condition of all such criticism that it shall be *bona fide,* and shall not spill over the walls of decency and propriety. A wide chasm exists between fair criticism, on the one hand, and abuse and slander of courts and the judges thereof, on the other. **Intemperate and unfair criticism is a gross violation of the duty of respect to courts. It is such a misconduct that subjects a lawyer to disciplinary action.** (emphasis supplied)[26]

The test for criticizing a judge's decision is, therefore, whether or not the criticism is *bona fide* or done in good faith, and does not spill over the walls of decency and propriety.

Here, the petitioners' motion for reconsideration contained the following statements, to wit: (*a*) "[i]t is gross ignorance of the law for the Honorable Court to have held that it has no

[26] *Id.,* pp. 576-580.

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jurisdiction over the instant petition;"[27] (*b*) "[t]he grossness of the Honorable Court's ignorance of the law is matched only by the unequivocal expression of this Honorable Court's jurisdiction;"[28] and (*c*) the "Honorable Court's lack of understanding or respect for the doctrine of *stare decisis.*"[29]

The CTA First Division held the statements to constitute direct contempt of court meriting prompt penalty.

We agree.

By such statements, the petitioners clearly and definitely overstepped the bounds of propriety as attorneys, and disregarded their sworn duty to respect the courts. An imputation in a pleading of gross ignorance against a court or its judge, especially in the absence of any evidence, is a serious allegation,[30] and constitutes direct contempt of court. It is settled that derogatory, offensive or malicious statements contained in pleadings or written submissions presented to the same court or judge in which the proceedings are pending are treated as direct contempt because they are equivalent to a misbehavior committed in the presence of or so near a court or judge as to interrupt the administration of justice.[31] This is true, even if the derogatory, offensive or malicious statements are not read in open court.[32] Indeed, in *Dantes v. Judge Ramon S. Caguioa*,[33] where the petitioner's motion for clarification stated that the respondent judge's decision

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[27] *Rollo*, p. 342.

[28] *Id.*, pp. 343-344.

[29] *Id*.

[30] *Mabanto v. Coliflores*, A.M. No. MTJ-04-1533, January 28, 2008, 542 SCRA 349, 353; *Enrique v. Caminade*, A.M. No. RTJ-05-1966, March 21, 2006, 485 SCRA 98, 106.

[31] *Tacardon v. Ang*, G.R. No. 159286, April 5, 2005; *Ante v. Pascua*, G.R. No. 74997, June 28, 1988, 162 SCRA 782; *Ang v. Castro*, G.R. No. 66371, May 15, 1985, 136 SCRA 453, 458.

[32] 17 Am Jur 2d, *Contempt*, §21, p. 385.

[33] A.M. No., RTJ-05-1919, June 27, 2005, 461 SCRA 236; See also *Re: Letter Dated 21 February 2005 of Atty. Noel S. Sorreda*, A.M. No. 05-3-04-SC, July 22, 2005, 464 SCRA 32; *Ang v. Castro, supra*, Note 31.

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constituted gross negligence and ignorance of the rules, and was pure chicanery and sophistry, the Court held that "a pleading containing derogatory, offensive or malicious statements when submitted before a court or judge in which the proceedings are pending is direct contempt because it is equivalent to a misbehavior committed in the presence of or so near a court or judge as to interrupt the administration of justice."[34]

In his dissent, Justice Del Castillo, although conceding that the petitioners' statements were "strong, tactless and hurtful,"[35] regards the statements not contemptuous, or not necessarily assuming the level of contempt for being explanations of their position "in a case under consideration" and because "an unfavorable decision usually incites bitter feelings."[36]

Such contempt of court cannot be condoned or be simply ignored and set aside, however, for the characterization that the statements were "strong, tactless and hurtful," although obviously correct, provides no ground to be lenient towards the petitioners, even assuming that such "strong, tactless and hurtful" statements were used to explain their client's position in the case.[37] The statements manifested a disrespect towards the CTA and the members of its First Division approaching disdain. Nor was the offensiveness of their "strong, tactless and hurtful" language minimized on the basis that "snide remarks or sarcastic innuendos made by counsels are not considered contemptuous considering that unfavorable decision usually incite bitter feelings."[38] By branding the CTA and the members of its First Division as "totally unaware or ignorant" of Section 7(a)(3) of Republic Act No. 9282, and making the other equally harsh statements, the petitioners plainly assailed the legal learning of the members of the CTA First Division. To hold such language as reflective of a very deliberate move on the part of the

[34] *Id.,* p. 244.

[35] Dissent, p. 2.

[36] *Id*.

[37] *Id*.

[38] *Id*.

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petitioners to denigrate the CTA and the members of its First Division is not altogether unwarranted.

The petitioners' disdain towards the members of the CTA First Division *for ruling against their side* found firm confirmation in their compliance, in which they unrepentantly emphasized such disdain in the following telling words:

> 3. Admittedly, the **language of the Motion for Reconsideration was not endearing.** However, **the undersigned counsel found it necessary to bluntly call the Honorable Court's attention to the grievousness of the error by calling a spade a spade. The advocacy needed a strong articulation of the gravity of the error of the Honorable Court in avoiding the substantial and transcendental issues by the simple expedient of dismissing the petition for alleged lack of jurisdiction, in violation of Section 14, Article VIII of the Constitution**, which requires that the Decision must express clearly and distinctly the facts and the law on which the Decision was based.
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> x x x x x x x x x
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> 10. Since the Honorable Court simply quoted Section 7(a)(5), and it totally ignored Section 7(a)(3), to perfunctorily find that "(U)ndoubtedly, appeals of the decisions or rulings of the Regional Trial Court concerning real property taxes evidently do not fall within the jurisdiction of the CTA," **the undersigned counsel formed a perception that the Honorable Court was totally unaware or ignorant of the new provision, Section 7(a)(3)**. Hence the statements that it was gross ignorance of the law for the Honorable Court to have held that it has no jurisdiction, as well as, the grossness of the Honorable Court's ignorance of the law is matched only by the unequivocal expression of this Honorable Court's jurisdiction over the instant case were an honest and frank articulation of undersigned counsel's perception that was influenced by its failure to understand why the Honorable Court totally ignored Section 7(a)(3) in ruling on its lack of jurisdiction. (emphasis supplied)[39]

We might have been more understanding of the milieu in which the petitioners made the statements had they convinced us that the CTA First Division truly erred in holding itself bereft of jurisdiction over the appeal of their client. But our review

[39] *Rollo*, pp. 370 and 374.

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of the text of the legal provisions involved reveals that the error was committed by them, not by the CTA First Division. This result became immediately evident from a reading of Section 7(a)(3) and Section 7(a)(5) of Republic Act No. 9282, the former being the anchor for their claim that the CTA really had jurisdiction, to wit:

> Section 7. *Jurisdiction.* – The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> x x x x x x x x x
>
> (3) **Decisions, orders or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction**; (emphasis supplied)
>
> x x x x x x x x x
>
> (5) **Decisions of the Central Board of Assessment Appeals in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals**; (emphasis supplied)
>
> x x x x x x x x x

As can be read and seen, Section 7(a)(3) covers only appeals of the "(d)ecisions, orders or resolutions of the Regional Trial Courts in local tax cases originally decided or resolved by them in the exercise of their original or appellate jurisdiction." The provision is clearly limited to local tax disputes decided by the Regional Trial Courts. In contrast, Section 7(a)(5) grants the CTA cognizance of appeals of the "(d)ecisions of the Central Board of Assessment Appeals in the exercise of its appellate jurisdiction over cases involving the assessment and taxation of real property originally decided by the provincial or city board of assessment appeals." In its resolution of March 15, 2006, therefore, the CTA First Division forthrightly explained why, contrary to the petitioners' urging, Section 7(a)(3) was not applicable by clarifying that a real property tax, being an *ad valorem* tax, could not be treated as a local tax.[40]

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[40] *Rollo*, pp. 356-357.

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It would have been ethically better for the petitioners to have then retreated and simply admitted their blatant error upon being so informed by the CTA First Division about the untenability of their legal position on the matter, but they still persisted by going on in their compliance dated March 27, 2006 to also blame the CTA First Division for their "perception" about the CTA First Division's "being totally oblivious of Section 7(a)(3)" due to "the terseness of the Decision dated 05 January 2006," *viz*:

12. **Undersigned counsel regrets having bluntly argued that this Honorable Court was grossly ignorant of Section 7(a)(3) because from the terseness of the Decision dated 05 January 2006, the undersigned counsel perceived the Honorable Court as being totally oblivious of Section 7(a)(3). Had the reasons discussed in the Resolution dated 15 March 2006 been articulated in the 05 January 2006 decision, there would have been no basis for undersigned counsels to have formed the above-mentioned perception**.[41] (emphasis supplied)

The foregoing circumstances do not give cause for the Court to excuse the petitioners' contemptuous and offensive language. No attorney, no matter his great fame or high prestige, should ever brand a court or judge as grossly ignorant of the law, especially if there was no sincere or legitimate reason for doing so. Every attorney must use only fair and temperate language in arguing a worthy position on the law, and must eschew harsh and intemperate language that has no place in the educated ranks of the Legal Profession. Truly, the Bar should strive to win arguments through civility and fairness, not by "heated and acrimonious tone," as the Court aptly instructed in *Slade Perkins v. Perkins*,[42] to wit:

The court notices with considerable regret the heated and acrimonious tone of the remarks of the counsel for appellant, in his brief, in speaking of the action of the trial judge. We desire to express our opinion that excessive language weakens rather than

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[41] *Id.*, p. 379.

[42] 57 Phil. 223, 226.

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strengthens the persuasive force of legal reasoning. We have noticed a growing tendency to use language that experience has shown not to be conducive to the orderly and proper administration of justice. We therefore bespeak the attorneys of this court to desist from such practices, and to treat their opposing attorneys, and the judges who have decided their cases in the lower court adversely to their contentions with that courtesy all have a right to expect. (emphasis supplied)

We do not hesitate to punish the petitioners for the direct contempt of court. They threw out self-restraint and courtesy, traits that in the most trying occasions equate to rare virtues that all members of the Legal Profession should possess and cherish. They shunted aside the nobility of their profession. They wittingly banished the ideal that even the highest degree of zealousness in defending the causes of clients did not permit them to cross the line between liberty and license.[43] Indeed, the Court has not lacked in frequently reminding the Bar that language, though forceful, must still be dignified; and though emphatic, must remain respectful as befitting advocates and in keeping with the dignity of the Legal Profession.[44] It is always worthwhile to bear in mind, too, that the language vehicle did not run short of expressions that were emphatic, yet respectful; convincing, yet not derogatory; and illuminating, yet not offensive.[45] No attorney worthy of the title should forget that his first and foremost status as an officer of the Court calls upon him to be respectful and restrained in his dealings with a court or its judge. Clearly, the petitioners' criticism of the CTA First Division was not *bona fide* or done in good faith, and spilled over the walls of propriety.

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[43] *Racines v. Morallos,* A.M. No. MTJ-081698, March 3, 2008, 547 SCRA 295, 302; *Surigao Mineral Reservation Board v. Cloribel*, G.R. No. L-27072, January 9, 1970, 31 SCRA 1, 17.

[44] *Florido v. Dlorido*, A.C. No. 5624, January 20, 2004, 420 SCRA 132, 136-137; *Lacurom v. Jacoba*, A.C. No. 5921, May 10, 2006.

[45] *Ng v. Alar*, A.C. No. 7252, November 22, 2006, 507 SCRA 465.

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The power to punish contempt of court is exercised on the preservative and not on the vindictive principle, and only occasionally should a court invoke its inherent power to punish contempt of court in order to retain that respect without which the administration of justice must falter or fail.[46] We reiterate that the sanction the CTA First Division has visited upon the petitioners was preservative, for the sanction maintained and promoted the proper respect that attorneys and their clients should bear towards the courts of justice.

Inasmuch as the circumstances indicate that the petitioners' tone of apology was probably feigned, for they did not relent but continued to justify their contemptuous language, they do not merit any leniency. Nonetheless, the penalty of imprisonment for ten days *and* a fine of ₱2,000.00 is excessive punishment of the direct contempt of court for using contemptuous and offensive language and verges on the vindictive. The Court foregoes the imprisonment.

The Court's treatment of contemptuous and offensive language used by counsel in pleadings and other written submissions to the courts of law, including this Court, has not been uniform. The treatment has dealt with contemptuous and offensive language either as contempt of court or administrative or ethical misconduct, or as both. The sanction has ranged from a warning (to be more circumspect), a reprimand with stern warning against a repetition of the misconduct, a fine of ₱2,000.00, a fine of ₱5,000.00, and even indefinite suspension from the practice of law.

The sanction has usually been set depending on whether the offensive language is viewed as contempt of court or as ethical misconduct. In *Re: Letter Dated 21 February 2005 of Atty. Noel S. Sorreda*,[47] the errant lawyer who made baseless accusations of manipulation in his letters and compliance to this Court was indefinitely suspended from the practice of law. Although he was further declared guilty of contempt of court,

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[46] *Villavicencio v. Lukban*, 39 Phil. 778.

[47] A.M. No. 05-3-04-SC, July 22, 2005, 464 SCRA 32.

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the Court prescribed no separate penalty on him, notwithstanding that he evinced no remorse and did not apologize for his actions that resulted from cases that were decided against his clients for valid reasons. In *Re: Conviction of Judge Adoracion G. Angeles*,[48] the complaining State Prosecutor, despite his strong statements to support his position not being considered as direct contempt of court, was warned to be more circumspect in language. In contrast, Judge Angeles was reprimanded and handed a stern warning for the disrespectful language she used in her pleadings filed in this Court, which declared such language to be below the standard expected of a judicial officer. In *Nuñez v. Atty. Arturo B. Astorga*,[49] Atty. Astorga was meted a ₱2,000.00 fine for conduct unbecoming of a lawyer for hurling insulting language against the opposing counsel. Obviously, the language was dealt with administratively, not as contempt of court. In *Ng v. Atty. Benjamin C. Alar*,[50] the Court prescribed a higher fine of ₱5,000.00 coupled with a stern warning against Atty. Alar who, in his motion for reconsideration and to inhibit, cast insults and diatribes against the NLRC First Division and its members. Yet again, the fine was a disciplinary sanction.

Despite having earlier directed the petitioners through its resolution of March 15, 2006 that they should "explain within five (5) days from receipt of this Resolution why (they) should not be held for indirect contempt and/or subject to disciplinary action,"[51] the CTA First Division was content with punishing them for direct contempt under Section 1,[52] Rule 71 of the *Rules of Court*, and did not anymore pursue the disciplinary

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[48] A.M. No. 06-9-545-RTC, January 31, 2008, 543 SCRA 196.

[49] A.C. No. 6131, February 28, 2005, 452 SCRA 353.

[50] A.C. No. 7252, November 22, 2006, 507 SCRA 465.

[51] *Rollo*, pp. 367-368.

[52] Section 1. *Direct contempt punished summarily*. — A person guilty of misbehavior in the presence of or so near a court as to obstruct or interrupt the proceedings before the same, including disrespect toward the court, offensive personalities toward others, or refusal to be sworn or to answer as a witness, or to subscribe an affidavit or deposition when lawfully required to do so, may be summarily adjudged in contempt by such court and punished by a fine

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aspect. The Court concurs with the offended court's treatment of the offensive language as direct contempt. Thus, we impose on each of them a fine of ₱2,000.00, the maximum imposable fine under Section 1 of Rule 71, taking into consideration the fact that the CTA is a superior court of the same level as the Court of Appeals, the second highest court of the land. The penalty of imprisonment, as earlier clarified, is deleted. Yet, they are warned against using offensive or intemperate language towards a court or its judge in the future, for they may not be as lightly treated as they now are.

ACCORDINGLY, we *DISMISS* the petition for *certiorari; UPHOLD* the resolutions dated May 16, 2006 and July 26, 2006; and *MODIFY* the penalty imposed on Attorney Denis B. Habawel and Attorney Alexis F. Medina by deleting the penalty of imprisonment and sentencing them only to pay the fine of ₱2,000.00 each.

SO ORDERED.

Corona, C.J., Leonardo-de Castro, and *Villarama, Jr., JJ.,* concur.

Del Castillo, J., please see dissenting opinion.

SEPARATE OPINION

DEL CASTILLO, *J.*:

Indeed, lawyers, as officers of the court, must refrain from using derogatory, offensive or abrasive language in their pleadings[1] as the use of such language constitutes direct contempt, which is summarily punishable without need of a hearing.[2] Courts,

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not exceeding two thousand pesos or imprisonment not exceeding ten (10) days, or both, if it be a Regional Trial Court or a court of equivalent or higher rank, or by a fine not exceeding two hundred pesos or imprisonment not exceeding one (1) day, or both, if it be a lower court. (1a)

[1] Canon 11, Rule 11.03, Code of Professional Responsibility.

[2] *Re: Letter dated 21 February 2005 of Atty. Noel S. Sorreda*, 502 Phil. 292, 300 (2005).

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on the other hand, in exercising the power of contempt, must not be easily moved by pride or passion;[3] but instead, be patient[4] and impassive.

In this case, I find that I cannot agree with the finding of the majority that petitioners' statements were abrasive hence they are guilty of direct contempt.

Statements used by petitioners are strong, tactless and hurtful but not contumacious.

The CTA found petitioners' use of the phrases "it is gross ignorance of the law [for] the Honorable Court to have held that it has no jurisdiction over the instant petition;" "the grossness of the Honorable Court's ignorance of the law is matched only by the unequivocal expression of this Honorable Court's jurisdiction over the instant case;" "this Court lacked the understanding or respect for the doctrine of *stare decisis*"[5] as derogatory, offensive, and disrespectful.

Indeed, petitioners' statements are strong, tactless and hurtful. However, I do not find the same contumacious. Statements made by a counsel "explaining his position in a case under consideration do not necessarily assume the level of contempt."[6] In fact, snide remarks or sarcastic innuendoes made by counsels are not considered contemptuous considering that an unfavorable decision usually incites bitter feelings.[7]

In their compliance, petitioners explained that:

3. Admittedly, the language of the Motion for Reconsideration was not endearing. However, **the undersigned counsel found it necessary to bluntly call the Honorable Court's attention to the**

[3] *Nuñez v. Ibay*, A.M. No. RTJ-06-1984, June 30, 2009, 591 SCRA 229, 239.

[4] *Dagudag v. Paderanga*, A.M. No. RTJ-06-2017, June 19, 2008, 555 SCRA 217, 234-235.

[5] *Rollo*, at p. 367.

[6] *Soriano v. Court of Appeals*, 416 Phil. 226, 253 (2001).

[7] *Id.* at 254.

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grievousness of the error by calling a spade a spade. The advocacy needed a strong articulation of the gravity of the error of the Honorable Court in avoiding the substantial and transcendental issues by the simple expedient of dismissing the petition for alleged lack of jurisdiction, in violation of Section 14, Article VIII of the Constitution, which requires that the Decision must express clearly and distinctly the facts and the law on which the Decision was based.

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5. Unfortunately, the renewed debate has been rendered moot and academic by [Surfield] who has advised the undersigned counsel, who now respectfully so manifests, that it has decided not to pursue the captioned case anymore.

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10. Since the Honorable Court simply quoted Section 7(a) (5), and it totally ignored Section 7(a) (3), to perfunctorily find that "(U)ndoubtedly, appeals of the decisions or rulings of the Regional Trial Court concerning real property taxes evidently do not fall within the jurisdiction of the CTA," **the undersigned counsel formed a perception that the Honorable Court was totally unaware or ignorant of the new provision, Section 7(a) (3).**

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11.1 **From being apparently oblivious of Section 7(a) (3) in the Decision 05 January 2006**, it is evident in the Resolution dated 15 March 2006 that even the Honorable Court agrees that under Section 7(a) (3) of Republic Act (RA) 1125 as amended by RA 9282, it has jurisdiction if the following requisites are present; x x x

11.2 However, **from totally ignoring Section 7(a) (3) in the Decision dated 05 January 2006,** the Honorable Court in the Resolution dated 15 March 2006 in effect ruled that it has no jurisdiction over the instant case under Section 7(a) (3) because the third requisite is lacking. x x x

11.3 But with all due respects (sic), again, **it is clear that the Honorable Court has not realized as yet** that the proclamation in *Meralco Securities Industrial Corporation vs. Central Board of Assessment Appeals* that a real property tax is a national tax has been rendered inapplicable under the Local Government Code (RA 7160).

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12. **Undersigned counsel regrets having bluntly argued that this Honorable Court was grossly ignorant of Section 7(a) (3) because from the terseness of the Decision dated 05 January 2006, the undersigned counsel perceived the Honorable Court as being totally oblivious of Section 7(a) (3).** Had the reasons discussed in the Resolution dated 15 March 2006 x x x been articulated in the 05 January 2006 decision, there would have been no basis for the undersigned counsel to have formed the above mentioned perception.

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21. Again, with all due respect, the Honorable Court's insistence on re-opening and re-litigating a factual issue that has already been decided with finality by the Court of Appeals in *Suguitan vs. Marcelino* does violence to the time honored principle of *res judicata*.

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29. x x x The assertions of this Honorable Court that are clearly not supported by the records of the case below **could only raise doubts about the judiciousness of its decision.** [8]

Power of contempt must be exercised on the preservative, not on the vindictive principle.

On the other hand, I fully understand the sentiments of the CTA, more so because petitioners failed to show that it "committed an error that is so gross, patent, deliberate, palpable and malicious as to warrant such an accusation." [9] However, I cannot sustain its finding of contempt because the power to punish for contempt "should be exercised on the preservative and not on the vindictive principle." [10] It must never be used for retaliation or vindication but only for the preservation of the dignity and integrity of the courts. [11] Courts must therefore be patient and understanding of hasty and unguarded expressions of passion made by the losing party. [12]

[8] *Rollo*, pp. 370-386.

[9] *Id.* at 47.

[10] *Sulit v. Hon. Tiangco*, 200 Phil. 597, 603 (1982).

[11] *Inonog v. Ibay*, A.M. No. RTJ-09-2175, July 28, 2009, 594 SCRA 168, 178.

[12] *Id.*

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Lawyers must observe temperate language.

Finally, I take this opportunity to remind petitioners that as lawyers, they should be more cautious in expressing their dissatisfaction with the court. They must keep in mind that their language, though forceful and emphatic, must still be respectful and dignified, befitting advocates and in keeping with the dignity of the legal profession. [13] They should also be reminded that as officers of the court, they should be circumspect in their language as their duty is to help build and not destroy the people's high esteem and regard for the courts. [14]

ACCORDINGLY, I vote that the Resolutions dated May 16, 2006 and July 26, 2006 of the First Division of the Court of Tax Appeals finding petitioners Denis B. Habawel and Alexis F. Medina guilty of direct contempt be hereby *REVERSED and SET ASIDE*.

FIRST DIVISION

[G.R. No. 175409. September 7, 2011]

PHILIPPINE CHARTER INSURANCE CORPORATION, *petitioner, vs.* **EXPLORER MARITIME CO., LTD., OWNER OF THE VESSEL M/V "EXPLORER", WALLEM PHILS. SHIPPING, INC., ASIAN TERMINALS, INC. and FOREMOST INTERNATIONAL PORT SERVICES, INC.,** *respondents.*

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[13] *Ng v. Alar*, A.C. No. 7252 [CBD 05-1434], November 22, 2006, 507 SCRA 465, 473.

[14] *Re: Conviction of Judge Adoracion G. Angeles, RTC, Br. 121, Caloocan City in Crim. Cases Q-97-69655 to 56 for Child Abuse*, A.M. No. 06-9-545-RTC, January 31, 2008, 543 SCRA 196, 214.