



Republic of the Philippines
Supreme Court
Manila

THIRD DIVISION

MARIA LINA S. VELAYO,
Petitioner,

G.R. No. 204025

Present:

VELASCO, JR., J,
Chairperson,
PERALTA,
DEL CASTILLO,*
VILLARAMA, JR., and
REYES, JJ.

- versus -

PEOPLE OF THE PHILIPPINES,
Respondent.

Promulgated:

November 26, 2014

X-----

DECISION

REYES, J.:

This is a Petition for Review on *Certiorari*¹ from the Decision² dated July 4, 2012 of the Court of Appeals (CA) in CA-G.R. CR No. 34276 which affirmed the Decision³ dated January 25, 2011 of the Regional Trial Court (RTC) of Pasay City, Branch 111, in Criminal Case No. 03-1056, the dispositive portion of which reads:

WHEREFORE, this Court finds Accused Lina S. Velayo guilty beyond reasonable doubt of the crime of estafa and, accordingly, sentences her to suffer an indeterminate penalty of four (4) years, one (1) month and

* Additional member per Raffle dated October 1, 2014 in view of the inhibition of Associate Justice Francis H. Jardeleza.

¹ Rollo, pp. 19-47.

² Penned by Associate Justice Remedios A. Salazar-Fernando, with Associate Justices Ramon M. Bato, Jr. and Florito S. Macalino, concurring; id. at 52-76.

³ Issued by Presiding Judge Wilhelmina B. Jorge-Wagan; id. at 80-95.

one (1) day of *prision correccional* as minimum to twenty (20) years of *reclusion temporal* as maximum. Accused is directed to return to private complainant WJA Holdings, Inc. the amount of ₱3,429,225.00 with legal interest until fully paid.

SO ORDERED.⁴

The Facts

An Information for *estafa* was filed against Lina S. Velayo (same person as herein petitioner Maria Lina S. Velayo [Velayo, for brevity]) on June 24, 2003, the accusatory portion of which reads:

That on or about the 29th day of March 2001 in Pasay City, Metro Manila, Philippines and within the jurisdiction of this Honorable Court, the above-named accused, LINA S. VELAYO, defrauded and deceived WJA Holdings, Inc. herein represented by its President, Jayne O. Abuid, in the following manner to wit: that the accused being then the President of Alorasan Realty Development Corporation entered into in its behalf a contract to purchase two parcels of land covered by TCT Nos. 142675 and 122230 for Php20,000,000.00 and Php40,000,000.00 respectively with WJA Holdings, Inc., with the understanding that the applicable withholding tax which WJA Holdings, Inc. was supposed to withhold and remit to the BIR re: the Php40,000,000.00 purchase price in the amount of Php3,000,000.00 representing the 7.5% withholding tax will not be deducted hence the total amount of Php40,000,000.00 was received by the accused under the obligation of effecting the registration and transfer of the title in the name of WJA and further accused received from the WJA the amount of Php346,670.00 representing documentary stamp tax for such transfer and the accused once in possession of the said aggregate amount of Php3,346,670.00, which amount accused misapplied, misappropriated and converted to her own personal use and benefit, and despite repeated demand made upon her, accused failed to comply, to the damage and prejudice of said complainant in the aforesaid amount of Php3,346,670.00.

Contrary to law.⁵

The above complaint arose from the sale to WJA Holdings, Inc. (WJA), owner of the Asian Institute of Maritime Studies (AIMS), of two properties owned by Alorasan Realty Development Corporation (ARDC), namely: a **2,568-square-meter** lot on Robert Street, Pasay City covered by Transfer Certificate of Title (TCT) No. 122230, for ₱40 Million; and a **550-sq-m** property along Roxas Boulevard covered by TCT No. 142675, for ₱20 Million. Emma Sayson (Sayson), a sales agent of ARDC, testified that she coordinated and was present in all the negotiations for the sale, which was finalized on March 29, 2001 at a meeting held at the AIMS office. At the said meeting, Velayo, ARDC Director and Corporate

⁴ Id. at 95.

⁵ Id. at 53-54.

Secretary, represented ARDC, while Arlene Abuid-Paderanga (Paderanga), President of AIMS, and Janet Abuid (Abuid), Treasurer of WJA and Vice-President for Finance of AIMS, represented WJA.⁶

Since TCT No. 122230 was then on mortgage to Metrobank for ₱40 Million, AIMS agreed to pay a downpayment of ₱40 Million for the two lots to enable ARDC to secure the release of said title. Velayo claimed to know someone at the Bureau of Internal Revenue (BIR) who could help reduce the taxes, and so on behalf of WJA she volunteered to remit the pertinent capital gains and documentary stamp taxes and transfer fees due on the sale. She thus asked WJA not to deduct the said taxes from the gross amount of the checks. Of the initial ₱40 Million paid, ₱20 Million was applied to one-half of the gross price of TCT No. 122230, while the other ₱20 Million would represent the full payment for TCT No. 142675. On April 5, 2001, AIMS paid another ₱10 Million, and the next day it paid the final ₱10 Million, thereby completing the full gross price for the transaction.⁷

For TCT No. 142675, total taxes and fees were said to amount to ₱1,733,350.00; for TCT No. 122230, the capital gains and documentary stamp taxes totaled ₱3 Million. Apparently, on the basis of some reduced property valuation only Velayo knew of, she computed the total documentary stamp tax due for TCT No. 142675 at ₱346,670.00 and ₱429,225.00 for TCT No. 122230. AIMS, thus, issued another check to ARDC, also through Velayo, for ₱775,895.00.⁸

In June 2001, Velayo turned over to Sayson the Deed of Sale, BIR Form 1606, Form 2000, and BIR receipt and BIR Certificate Authorizing Registration (CAR), all for TCT No. 142675 only; but as for TCT No. 122230, Velayo claimed that she was waiting for a Department of Finance ruling which was forthcoming on September 1, 2001 which would lower the applicable taxes on TCT No. 122230. But Sayson observed that the entire ₱775,895.00 check intended for documentary stamp taxes for the two lots was actually applied only to the taxes for TCT No. 142675, leaving the documentary stamp tax for TCT No. 122230 unpaid.⁹

Abuid, Treasurer of WJA, testified that the ₱40 Million check she initially paid to Velayo as downpayment was used by ARDC to settle its mortgage loan on TCT No. 122230 with Metrobank; that Velayo requested that the withholding taxes be not deducted since she would take care of remitting the same to the BIR, where she knew someone who could help reduce WJA's tax liability; that AIMS paid another ₱10 Million on April 5,

⁶ Id. at 55, 82.

⁷ Id. at 55-56.

⁸ Id. at 56.

⁹ Id. at 56-57.

2001, and the last ₱10 Million the next day, both to Velayo; that on May 29, 2001, Abuid issued to Velayo the last check, for ₱775,970.00, for the documentary stamp taxes on the two lots, ₱429,617.00 for TCT No. 122230 and ₱346,670.00 for TCT No. 142675; that on seeing the CAR and receipts from BIR, she noted that the ₱775,895.00 was entirely applied to the taxes due on only TCT No. 142675, thus only TCT No. 142675 was eventually transferred to the name of WJA.¹⁰

Paderanga affirmed that Velayo volunteered, for expediency, to remit the taxes for the above transaction, and thus asked them not to withhold the taxes from the gross price. But until now, TCT No. 122230 has not been transferred to WJA because Velayo has not remitted the taxes thereon. She called Velayo many times to follow up, but she was always out of the house or out of the country. AIMS sent her two letters, dated September 22, 2001 and January 7, 2002, demanding delivery of their title replacing TCT No. 122230, to no avail.¹¹

Jason Pabilonia (Pabilonia), Branch Operations Officer of United Coconut Planters Bank (UCPB), testified that ARDC is one of its past clients whose authorized representative was Velayo; that it was Velayo who opened the account with an initial deposit of ₱40 Million; and that ARDC's signature cards bear only Velayo's signature.¹²

Testifying alone in her defense, Velayo did not dispute the foregoing facts, except to assert that, under their Contract to Sell, it was WJA which expressly assumed the responsibility to remit all the withholding taxes and to send to ARDC the pertinent BIR receipts and documents to facilitate the transfer of the titles. She also claimed that she was able to reduce the applicable taxes by executing a second Deed of Absolute Sale showing a consideration of only ₱30,850,000.00.¹³

Ruling of the RTC

In its Decision¹⁴ dated January 25, 2011 convicting Velayo of *estafa*, the RTC found that Velayo actually received the total purchase price of ₱60 Million, *including* the ₱3 Million for the withholding taxes on TCT No. 122230. It noted in particular that notwithstanding the express provision in the parties' Contract to Sell that WJA would remit the said taxes, Velayo volunteered to do the errand herself for WJA and convinced them not to deduct the taxes from the gross price. However, Velayo failed to remit to the BIR the ₱3 Million in taxes, as well as ₱429,617.00 in documentary stamp

¹⁰ Id. at 57-58.

¹¹ Id. at 58-59.

¹² Id. at 59.

¹³ Id. at 59-60.

¹⁴ Id. at 80-95.

tax due on TCT No. 122230. Only the taxes on TCT No. 142675 were remitted, enabling her to secure a new title in the name of WJA. But Velayo insisted that she did not have “juridical possession” over the ₱3 Million for the taxes on TCT No. 122230, notwithstanding the acknowledgment receipt she executed, nor could she justify her failure to return the said amount despite demands. According to the RTC, all the elements of the crime of *estafa* under paragraph 1(b), Article 315 of the Revised Penal Code (RPC) were established. Velayo’s motion for reconsideration was denied in the court’s Order¹⁵ dated May 17, 2011.

Ruling of the CA

On appeal to the CA, Velayo invokes the case of *Chua-Burce v. Court of Appeals*,¹⁶ in interposing as error the trial court’s finding that all the elements of *estafa* are present, notwithstanding that she *did not acquire juridical possession of the funds alleged to be missing*. She asserted that she was merely acting in behalf of ARDC, the true payee and bank account holder which had sole juridical possession of the money. Moreover, the parties’ Contract to Sell expressly provides that it was WJA which had the duty to withhold and remit the taxes to the BIR, not Velayo nor the ARDC.¹⁷

But the CA in its Decision dated July 4, 2012 affirmed *in toto* the decision of the RTC, having determined that all the elements of *estafa* with abuse of confidence are present: a) that money, goods or other personal property was received by Velayo in trust, or on commission, or for administration, or under any other obligation involving the duty to make delivery of, or to return the same; b) that there be misappropriation or conversion of such money or property by Velayo; *or denial on her part of such receipt*; and c) that such misappropriation or conversion or denial is to the prejudice of WJA.¹⁸

Petition for Review to the Supreme Court

Velayo reiterates the following grounds in her instant appeal, to wit:

A.

THAT [VELAYO] HAD NO OBLIGATION TO WITHHOLD TAXES ON BEHALF OF THE BUYER WJA AND THUS DID NOT RECEIVE [T]HE SUBJECT FUNDS IN A MANNER THAT WOULD MAKE HER LIABLE FOR THE CRIME OF

¹⁵ Id. at 96.

¹⁶ 387 Phil. 15 (2000).

¹⁷ *Rollo*, p. 70.

¹⁸ *Lee v. People*, 495 Phil. 239, 249-250 (2005).

ESTAFA[;]**B.****[VELAYO] DID NOT HAVE JURIDICAL POSSESSION OVER THE SUBJECT FUND[S] AND COULD NOT THEREFORE BE HELD LIABLE FOR THE CRIME OF ESTAFA[.]**¹⁹

Velayo maintains that an essential element of the crime of *estafa* is absent, since it is not shown that personal property was held by her in trust, on commission, for administration or under any other circumstance, for WJA. She insists that she had no juridical, but only physical or material, possession of the missing funds for the reason that under the Contract to Sell between ARDC and WJA, she was under no personal obligation to withhold the taxes due on the subject transaction. At best, her possession of the missing funds was in trust for ARDC which she represented, and any prejudice caused to WJA should be redressed by ARDC itself. In short, her possession gave rise only to a civil liability to ARDC.

Moreover, the Contract to Sell was between ARDC and WJA, from which ARDC's obligation over the missing funds arose. She herself was not a party thereto in her personal capacity, and thus she was not personally obligated to withhold or remit the taxes, a task which WJA assumed both under the law and under the aforesaid contract, yet the RTC and CA gave more credence to the witnesses of WJA by way of parol evidence.

Furthermore, Velayo argues, relying on *Chua-Burce*, that even granting that she and not ARDC had material possession of the missing funds, she did not have juridical possession thereof, defined as possession vesting in the transferee a right over the thing transferred, and thus she could not have committed *estafa*. In *Chua-Burce*, a bank cash custodian was directly responsible and accountable for the cash-in-vault. It was held that as a mere cash custodian, she had no juridical possession over the missing funds; hence, the first element of *estafa* is absent and she cannot be convicted of *estafa* under Article 315(1)(b) of the Revised Penal Code. The Court quotes at length:

Petitioner was charged with the crime of *estafa* under Article 315 (1) (b) of the Revised Penal Code. In general, the elements of *estafa* are: (1) that the accused defrauded another (a) by abuse of confidence or (b) by means of deceit; and (2) that damage or prejudice capable of pecuniary estimation is caused to the offended party or third person. Deceit is not an essential requisite of *estafa* with abuse of confidence, since the breach of confidence takes the place of the fraud or deceit, which is a usual element in the other *estafas*.

¹⁹ *Rollo*, p. 33.

The elements of estafa through conversion or misappropriation under Art. 315 (1) (b) of the Revised Penal Code are:

(1) that personal property is received in trust, on commission, for administration or under any other circumstance involving the duty to make delivery of or to return the same, even though the obligation is guaranteed by a bond;

(2) that there is conversion or diversion of such property by the person who has so received it or a denial on his part that he received it;

(3) that such conversion, diversion or denial is to the injury of another; and

(4) that there be demand for the return of the property.

Have the foregoing elements been met in the case at bar? We find the first element absent. When the money, goods, or any other personal property *is received* by the offender from the offended party (1) in *trust* or (2) on *commission* or (3) for *administration*, the offender acquires both material or physical possession and *juridical possession* of the thing received. Juridical possession means a possession which gives the transferee a right over the thing which the transferee may set up even against the owner. In this case, petitioner was a cash custodian who was primarily responsible for the cash-in-vault. Her possession of the cash belonging to the bank is akin to that of a bank teller, both being mere bank employees.

In *People v. Locson*, the receiving teller of a bank misappropriated the money received by him for the bank. He was found liable for qualified theft on the theory that the possession of the teller is the possession of the bank. We explained in *Locson* that —

“The money was in the possession of the defendant as receiving teller of the bank, and the possession of the defendant was the possession of the bank. When the defendant, with grave abuse of confidence, removed the money and appropriated it to his own use without the consent of the bank, there was the taking or *apoderamiento* contemplated in the definition of the crime of theft.”

In the subsequent case of *Guzman v. Court of Appeals*, a travelling sales agent misappropriated or failed to return to his principal the proceeds of things or goods he was commissioned or authorized to sell. He was, however, found liable for estafa under Article 315 (1) (b) of the Revised Penal Code, and not qualified theft. In the *Guzman* case, we explained the distinction between *possession* of a bank teller and an agent for purposes of determining criminal liability—

“The case cited by the Court of Appeals (*People vs. Locson*, 57 Phil. 325), in support of its theory that appellant only had the material possession of the merchandise he was

selling for his principal, or their proceeds, is not in point. In said case, the receiving teller of a bank who misappropriated money received by him for the bank, was held guilty of qualified theft on the theory that the possession of the teller is the possession of the bank. There is an essential distinction between the possession by a receiving teller of funds received from third persons paid to the bank, and an agent who receives the proceeds of sales of merchandise delivered to him in agency by his principal. In the former case, payment by third persons to the teller is payment to the bank itself; the teller is a mere custodian or keeper of the funds received, and has no independent right or title to retain or possess the same as against the bank. An agent, on the other hand, can even assert, as against his own principal, an independent, autonomous, right to retain money or goods received in consequence of the agency; as when the principal fails to reimburse him for advances he has made, and indemnify him for damages suffered without his fault (Article 1915, [N]ew Civil Code; Article 1730, old).”²⁰ (Citations omitted, underscoring ours and italics in the original)

Ruling of the Court

The petition is bereft of merit.

It has been sufficiently established through the testimonies of Sayson, Abuid, Paderanga and Pabilonia, as well as through the returned checks and the acknowledgment receipts signed by Velayo herself, that Abuid gave to Velayo the entire purchase price for the subject properties, inclusive of the missing funds intended for the withholding taxes on TCT No. 122230. Against Velayo’s bare denial that she received the said funds,²¹ the checks and acknowledgment receipts presented in evidence by the prosecution incontrovertibly show that she received the entire ₱60 Million, broken down as follows: ₱40 Million on March 29, 2001, through UCPB Manager’s Check No. FBH 0000030649, supported by the corresponding acknowledgment receipt signed by Velayo; ₱10 Million on April 5, 2001, through Metrobank Cashier’s Check No. 1750005493, receipt of which was acknowledged by Velayo; and ₱10 Million on April 6, 2001, through Rizal Commercial Banking Corporation Manager’s Check No. 0000196963 received by Velayo. WJA likewise issued a UCPB manager’s check for the payment of documentary stamp tax for the two properties in the amount of

²⁰ *Chua-Burce v. Court of Appeals*, supra note 16, at 25-27.

²¹ In her letter to Abuid, Velayo wrote: “Please be advised that **you already withheld the creditable withholding income tax** on the sale of that parcel of land more particularly described in Transfer Certificate of Title No. 122230 issued by the Registry of Pasay City, pursuant to Section 3 of the Deed of Absolute Sale which we have executed last April 2001. Please be advised that the said Deed of Absolute Sale represents the entire agreement between us and supersedes any and all prior understanding and agreement between us.” *Rollo*, p. 67.

□775,895.00.²²

Moreover, it was Velayo alone who transacted with WJA and AIMS in behalf of ARDC. It was to her that all the above checks were handed in payment for the lots, and she alone opened a deposit account with UCPB, although in the name of ARDC, where she deposited all the check payments she received from WJA. Then, only her signature is in the UCPB signature cards, and thus she alone was the sole authorized signatory for the said account. There is then no doubt that Velayo had sole possession and control of the missing funds intended for payment of the capital gains and documentary stamps taxes.

That Velayo also had juridical possession of the said amount will become readily apparent as this Court comes to understand that it was her offer of help in remitting the taxes to BIR which induced WJA to not withhold the now-missing amounts but instead to entrust the same to her, upon the understanding that she has to pay the same to BIR in its behalf. It was an obligation which Velayo assumed personally and not on behalf of ARDC; ARDC itself did not have such a duty, notwithstanding that the checks were deposited in ARDC's account. Indeed, Velayo did not require a prior authority from ARDC to volunteer for the aforesaid task, and WJA fully relied on Velayo's assurance that she could withdraw and remit the funds to the BIR, because all throughout the transaction she acted with full freedom and discretion as regards the funds in the account of ARDC. Without a doubt, a trust relationship was established between WJA and Velayo in her personal capacity, not in behalf of or representing ARDC, over the funds she offered to remit to BIR. This is the gist of Sayson's testimony:

Q: Under this contract to sell, it is provided in No. 2 "*The purchase price shall be paid by the buyer to the seller less the applicable creditable withholding tax which the buyer shall withhold and remit to BIR for the credit of the seller, upon the execution of this contract.*" Can you tell the Court, Madam Witness, if the buyer who happens to be WJA Holdings and represented by Jayne Abuid withheld the creditable withholding tax?

A: The creditable withholding tax was not withheld by the buyer.

Q: When you are referring to the buyer, who is this?

A: WJA Holdings.

Q: Why is that so, Madam Witness?

A: Because **Mrs. Velayo presented herself that she will take charge of it because she knows somebody from the BIR.**

Q: Can you please explain what you mean take charge?

A: If you are in-charge, it means you will be the one to pay the BIR for the payment of the withholding tax for the issuance of certificate

²²

Id. at 66.

authorizing registration.

Q: It is my understanding, Madam Witness, that **the buyer did not withhold the applicable withholding tax because Mrs. Velayo represented herself that she will be the one to pay the BIR directly?**

A: Yes, sir. x x x.

x x x x

Q: Now you testified about the sales transactions involving the two (2) parcels of land and the seller is Alorasan, which is a corporation. Aside from Mrs. Velayo, did you have any deal with any officers of Alorasan Corporation?

A: None, sir. She was the only one.

Q: Are you sure of that?

A: Yes, sir.²³ (Citations omitted and emphasis in the original)

To further induce Abuid and Paderanga to entrust to her the funds for the taxes on TCT No. 122230, Velayo claimed that she knew someone at the BIR who could help her facilitate the remittance, and even reduce the amounts due, as Abuid testified:

Q: And do you know the reason why she requested that, Miss Witness?

A: She requested that because she wanted, she said that (sic) she wanted to facilitate for the payment of the creditable withholding tax, the capital gains tax because she knows some [sic] from the BIR and she will be able to reduce the cost in the payment of taxes, sir.²⁴ (Citation omitted)

That Velayo did not fully deliver as she promised despite repeated demands is established in Paderanga's testimony, as follows:

Q: With regards to the transaction, what was the agreement or arrangement?

A: The arrangement was in terms of payment and the total amount. The agreement that we come up with was **we will pay her the total amount of what has been agreed and we will not anymore withhold the taxes we are supposed to withhold. She said, she will be the one to do all of these things** for us for expediency reasons.

Q: How much were the properties sold? How much each is the property?

A: We always talk in terms of lump sum. I know that we paid P40 million and P20 million. So, we are talking of a total of P60 million for the two (2) properties.

x x x x

²³ Id. at 63-64.

²⁴ Id. at 64-65.

Q: Madam Witness, you mentioned that you will not anymore withhold the tax and that the accused would arrange this matter for expediency reason. What tax are you referring to, Madam Witness?

A: I understand there are supposed to be capital gain tax to be paid, documentary stamp tax and creditable withholding tax to be paid. We were supposed to subtract these amounts because supposed to be, it is buyer's responsibilities.

Q: Why did you not subtract, Madam Witness, these amounts?

A: **Because she talked us into not doing it. Because she said she has some friends in the BIR** and that she was hoping these things will go fast.

Q: Madam Witness, how much was that amount which you were supposed to withhold but you did not because of her representation?

A: I remember a P3 million category and the P775,000.00 plus.

Q: Now, Madam Witness, the properties, which you bought, in whose name are they right now? The two (2) properties?

A: The other property is already at WJA's name. The other property is still with Alorasan's name.

Q: With Alorasan. Why is that property still with Alorasan's name?

A: **She did not fulfill her promise to remit to BIR those taxes to** come up with the transfer tax and certificate of title in our favor.²⁵ (Citations omitted and emphasis in the original)

Velayo was able to submit the CAR only for TCT No. 142675 but not for TCT No. 122230, and thus only TCT No. 142675 was transferred to WJA.²⁶ Velayo's reliance on *Chua-Burce* is misplaced, for unlike in *Chua-Burce* where the petitioner was a mere bank cash custodian, Velayo is an agent of WJA who received money on its behalf with the agreed task to remit the same to the BIR and thus facilitate the transfer of the titles to WJA. *First*, Velayo is not a mere bank teller or bank employee with only a material possession of the missing funds, she was a Director and Corporate Secretary of ARDC, and she exercised sole and complete control over the funds of the company; *second*, Velayo is not being sued by ARDC for misappropriating the missing funds, but by WJA, who entrusted the same to her in her personal capacity because of her assurance that she would remit the same to the BIR; *third*, in *Chua-Burce*, the money deposited was intended for the depository bank, which acquired juridical possession, even ownership, thereof, whereas here, although the checks for the withholding taxes were deposited in the account of ARDC, Velayo and WJA were fully aware that Velayo not only had sole material possession, but the missing funds were personally entrusted to her, not to ARDC. ARDC had no obligation to receive, keep or remit them in behalf of WJA, only Velayo.

²⁵ Id. at 65-66.

²⁶ Id. at 69-70.

As the CA noted, the clear intention of the parties was for Velayo herself, not ARDC, to exercise juridical possession over the missing funds. *Stated otherwise, Velayo did not receive the same in behalf of ARDC, but received it for herself, through her own representations. WJA had no obligation to pay to ARDC the withholding tax; its obligation was to pay the same to the BIR itself. It was only due to Velayo's own representations that she was able to get hold of the money.*²⁷ Thus, while in *Chua-Burce*, as in *People v. Locson*,²⁸ money was received by the bank teller in the ordinary course of duty in behalf of the bank, in the instant case ARDC had nothing to do with the arrangement between Abuid and Velayo as to the remittance of the withholding taxes to BIR. Through her own representation, Velayo was able to get hold of the funds, then she absconded with it. She acted on her own without sanction from ARDC, and she cannot now be allowed to escape criminal liability for her breach of trust. True, she was ARDC's representative in the principal transaction, but this does not shield her from criminal liability because it was her voluntary unilateral act which caused injury to WJA.

To reiterate then, it is well-settled that when the money, goods, or any other personal property is received by the offender from the offended party in trust or on commission or for administration, the offender acquires both material or physical possession and juridical possession of the thing received.²⁹

WHEREFORE, the petition is **DENIED**.

SO ORDERED.

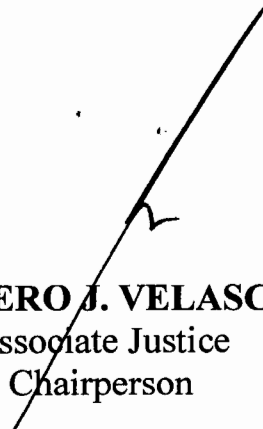

BIENVENIDO L. REYES
Associate Justice

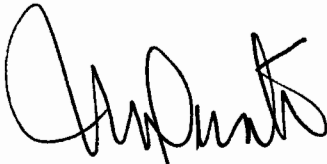
²⁷ Id. at 73.

²⁸ 57 Phil. 325 (1932).


²⁹ *Matrido v. People*, 610 Phil. 203, 214 (2009), citing *Chua-Burce v. Court of Appeals*, supra note 16, at 26.

WE CONCUR:


PRESBITERO J. VELASCO, JR.
Associate Justice
Chairperson



DIOSDADO M. PERALTA
Associate Justice


MARIANO C. DEL CASTILLO
Associate Justice


MARTIN S. VILLARAMA, JR.
Associate Justice

ATTESTATION


I attest that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.


PRESBITERO J. VELASCO, JR.
Associate Justice
Chairperson, Third Division

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CERTIFICATION

Pursuant to Section 13, Article VIII of the Constitution and the Division Chairperson's Attestation, I certify that the conclusions in the above Decision had been reached in consultation before the case was assigned to the writer of the opinion of the Court's Division.



MARIA LOURDES P. A. SERENO
Chief Justice