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BAR 2027

JUSTICE ROSARIO
CASE SUMMARIES

2021 - 2026 | ALL BAR SUBJECTS

"Remain calm, read carefully, reason plainly." (J. Rosario)

CURATED AND SUMMARIZED BY
ATTY. VINCENT CESISTA

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FOREWORD

Dear All:

In this file you will find summaries of all 89 cases penned by Justice Rosario, from his first ponencia on June 22, 2021 to April 29, 2026 except his June 21, 2022 Decision in SEC v. 1Accountants, which the En Banc itself reversed on January 28, 2025, on a second MR no less! That 2025 Resolution in the same case is now the controlling ruling and is included here. The cases are grouped by Bar day, then by subject, and arranged by date of promulgation. A case that falls under more than one subject is reprinted in full under each of them rather than cross-referenced. I believe this is the most convenient approach for Bar candidates.

Credits to my wife, Atty. Honey, for all the help in preparing this work. If we missed a case, feel free to email us at hello@barplus.ph

Wishing you the best in your Bar journey!

Atty. Vincent Cesista
Founder, Barplus

AI Disclosure: We employed the assistance of AI in formatting this file and in ensuring that the details of the cases are correct and the page numbers are accurate.

About Atty. Vincent Cesista

Atty. Vincent Cesista has been a professor of law since 2018. He has taught in USC Law (Political Law, Remedial Law, ADR), Lyceum Law (Political Law), and FEU Law (Agrarian Reform and Social Legislation). He currently teaches Political Law Review, Constitutional Law and Remedial Law subjects at Manila Adventist College-School of Law and Jurisprudence.

He publishes Supreme Court cases almost daily and posts them at facebook.com/barplus.ph and facebook.com/cesistalaw.com. His review materials are immediately accessible at www.barplus.ph.

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THE SEC MAY REQUIRE ACCREDITATION OF EXTERNAL AUDITORS OF COVERED CORPORATIONS; THE PRACTICE OF ACCOUNTANCY IS A PRIVILEGE, NOT A RIGHT

In Brief: Rule 68, paragraph 3 of the SRC Implementing Rules and SEC Memorandum Circular No. 13, s. 2009 require that the external auditors of corporations issuing registered securities or holding secondary licenses ("covered entities") be accredited by the SEC. 1Accountants Party-List, Inc. and several CPAs sued before the RTC of Davao City, arguing that the Philippine Accountancy Act vests the regulation of the profession solely in the Board of Accountancy ("BOA"), making the SEC rules an ultra vires additional licensing requirement. The RTC voided the rules, and the Supreme Court affirmed in its June 21, 2022 Decision and denied the SEC's first motion for reconsideration with finality. On a second motion for reconsideration, which the Court allowed, the En Banc reversed itself. It held that under Section 5(d) of the SRC, the SEC may "regulate, investigate or supervise the activities of persons," natural or juridical; that Section 5(n) of the SRC and Section 179(p) of the Revised Corporation Code expressly extend its powers to those "implied from, or which are necessary or incidental to" its express powers; and that Section 177 of the RCC, in requiring annual financial statements audited by an independent CPA "[e]xcept as otherwise provided in this Code or in the rules issued by the Commission," allows the SEC to qualify who may audit them. The assailed regulations were declared "VALID and NOT UNCONSTITUTIONAL."

Doctrine/s: "The right of the State to regulate the practice of professions takes precedence over the privilege of practicing the same." The accreditation requirement "is not a regulation on the accountancy profession per se but on the specific activity of auditing," since CPAs doing bookkeeping or other non-audit work for covered entities need not be accredited, and the rules reach less than 3% of registered corporations. It does not curtail any right: "While the professional license itself is a property right insofar as the licensee cannot be deprived thereof without due process, the practice of a profession is not a right but a privilege burdened by conditions. … There being no right to practice accountancy, there could be no curtailment of such right to speak of. Thus, any additional burden imposed by the accreditation requirement on CPAs who wish to audit the AFS of covered entities is not a curtailment of a right but a condition on a mere privilege."

Other Doctrine/s:

Airlift Asia distinguished from this case. The Customs Brokers Act expressly allows licensed brokers to practice "without the need of securing another license from the BOC," so the customs accreditation there "contravened an express provision of law whereas the assailed regulations here did not contravene any express provision of law." Moreover, practically all customs brokers practice before the BOC, while "it could not be said that a large part of a CPA's work involves practice before the covered entities."

Reference: By Atty. Vincent Cesista; SEC v. 1Accountants Party-List, Inc., G.R. No. 246027, En Banc, Rosario, January 28, 2025 (Resolution on Second Motion for Reconsideration)

Atty. Cesista's Note: This case reached the Supreme Court three times. The Court first ruled against the SEC in its Decision dated June 21, 2022, striking down the accreditation regulations, and denied the SEC's first motion for reconsideration with finality on June 27, 2023. The SEC was then allowed to file a second motion for reconsideration, and it is on that second motion that the Court, in this January 28, 2025 Resolution, reversed itself, setting aside both the 2022 Decision and the 2023 Resolution and declaring the regulations "VALID and NOT UNCONSTITUTIONAL." The 2025 Resolution is therefore the controlling ruling. The earlier 2022 Decision has been abandoned and should not be cited as good law.

This case also appears in: Commercial and Taxation Laws.

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WHAT IS THE "PRESENT VALUE FORMULA" IN JUST COMPENSATION CASES?

In Brief: The National Power Corporation, predecessor of the National Transmission Corporation (TransCo), erected high-tension transmission lines across the Albay lots of the Heirs of Benita Yanzon Cipriano in 1977 and again in 1994, without any expropriation proceedings. In 2015 the heirs sued for inverse condemnation and just compensation. When the matter reached the Supreme Court, the High Court ruled that just compensation must be reckoned from the actual taking in 1977 and 1994 explaining that the general rule that just compensation must be pegged at the time of taking must be applied in the case. Reckoning the value in a just compensation case as to the filing of an inverse condemnation suit is an equitable exception confined to cases of stealth or a denial of payment (as in the case where underground tunnels were constructed and thus the owners never knew of the taking). But those circumstances are absent where the intrusion is open and obvious as in this case: "[t]he very nature of transmission lines such as how they run great distances and are supported by towers extending several stories in height … precludes the expropriator's stealth and the owner's utter cluelessness." Since the lines here were visible, the general rule applied and valuation is reckoned from 1977 and 1994.

Nevertheless, while just compensation must be based on the value at the time of taking, the court applied the "present value formula" in order to capture the owner's opportunity loss. In sum, this means that the 1977 and 1994 values are not simply paid in today's money as they stood then. Instead, each value at the time of taking is grown by compounded interest up to payment, as if that amount had been deposited in a bank earning interest from the date of taking, so that the heirs receive the present day equivalent of what they should have been paid decades ago. This restores the earnings their money would have generated had the payment been paid promptly in 1977 and 1994.

Reference: By Atty. Vincent Cesista; Heirs of Benita Yanzon Cipriano v. National Transmission Corporation (TransCo), G.R. No. 255113, First Division, Rosario, August 6, 2025

This case also appears in: Civil Law and Land Titles and Deeds; Remedial Law.

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WHEN THE ACCUSED APPEALS A CONVICTION FOR A LESSER OFFENSE, HE WAIVES DOUBLE JEOPARDY AS TO THE IMPLIED ACQUITTAL OF THE GREATER CHARGE AND THROWS THE ENTIRE CASE OPEN TO REVIEW; THE APPELLATE COURT MAY THEREFORE CONVICT HIM OF THE HIGHER OFFENSE

In Brief: XXX is the live-in partner of BBB, the mother of AAA. XXX was charged with two counts of qualified rape of his stepdaughter AAA – once in 2015 when she was nine, and again on July 5, 2017 when she was eleven. The trial court convicted him of statutory rape for the 2017 incident but found him guilty only of acts of lasciviousness for the 2015 incident, reasoning that although the child felt pain, pain is not an element of rape and the court could not speculate that there was penile penetration. Aggrieved, XXX appealed his conviction. The CA affirmed the result, but on the 2015 incident, the CA believed it was rape. The CA nonetheless held that it could not upgrade the conviction from acts of lasciviousness to rape without violating XXX's right against double jeopardy, since the trial court's lesser verdict was effectively an acquittal of the rape charge. XXX elevated the case to the Supreme Court. The Court, En Banc, dismissed his appeal and modified the judgment finding him guilty of two counts of statutory rape, holding that his own appeal threw the whole case open and allowed conviction for the greater offense.

Doctrine/s: By appealing a conviction for a lesser offense, the accused waives double jeopardy as to the implied acquittal of the greater charge, and the entire case is reopened. "When the accused is convicted of a lesser offense and appeals the same, the constitutional safeguard against double jeopardy is waived both as to the conviction for the lesser offense and as to the implied acquittal of the original charge, and the entire case is thrown open to the review of the appellate court."

Reference: By Atty. Vincent Cesista; People v. XXX, G.R. No. 260860, En Banc, Rosario, November 11, 2025

This case also appears in: Criminal Law; Remedial Law.

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THE NISPEROS GUIDELINES ON MARKING AND INVENTORY OF SEIZED DRUGS: THE INSULATING WITNESSES MUST BE "AT OR NEAR" THE PLACE OF APPREHENSION, THEY CANNOT ARRIVE LATE

In Brief: In the En Banc case of Nisperos v. People (J. Rosario), the buy-bust operation took place at 11:30 am. However, the DOJ representative who is one of the insulating witnesses arrived only at 12:00 noon. In short, the inventory of the drug paraphernalia was done only 30 mins after the arrest. The law requires that: [a] the DOJ representative must be present during the inventory of the drug paraphernalia, and [b] that the inventory thereof be conducted immediately after the arrest. "The buy-bust team unjustifiably deviated from the chain of custody rule when only one of the mandatory witnesses was readily available at the place of transaction, thus constraining the buy-bust team to conduct the inventory only half an hour after the seizure and confiscation of the drugs."

Doctrine/s: "In warrantless arrests on account of buy-bust operations, the required witnesses must be present "at or near" the place of apprehension, i.e., within the vicinity, in order to comply with the statutory rule that the inventory should be conducted immediately after the seizure and confiscation. Since they may be present "near" the place of apprehension, they need not witness the arrest itself or the seizure or confiscation of the drugs or drug paraphernalia. They only need to be readily available to witness the immediately ensuing inventory."

Other Doctrine/s:

If the seizure occurred during the effectivity of RA 9165 or from July 04, 2002 until August 06, 2014, three insulating witnesses are needed: elected official, DOJ representative, and a media representative. If the seizure occurred after, only two witnesses are needed: [1] an elected official and [2] a representative of the National Prosecution Service (DOJ) or a media representative.

Reference: By Atty. Vincent Cesista; Nisperos v. People of the Philippines, G.R. No. 250927, En Banc, Rosario, November 29, 2022

This case also appears in: Remedial Law.

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AN ADMINISTRATIVE OFFENSE BY A JUDGE DOES NOT AUTOMATICALLY WARRANT SEPARATE DISCIPLINE AS A MEMBER OF THE BAR

In Brief: Two anonymous complaints were filed against Judge Julieto N. Bajan of the MTCC of Surigao City. Accordingly, he began his hearings only at around 11:00 to 11:30 in the morning, smoked in open court and in chambers, slept during trials, and heard cases that had been raffled to other courts. Even after investigation, Judge Bajan repeatedly ignored directives of the OCA and the Judicial Integrity Board (JIB) to file a comprehensive comment. Although he retired in May 2023, the Court retained jurisdiction and found him guilty of five offenses fining him a total of PHP 550,000.00. Both the anonymous complaints and the Complaint filed by the Office of the General Counsel of the JIB do not mention any administrative liability being pursued against Judge Bajan in his capacity as a lawyer. Still, the Court notes that the JIB recommended imposing an additional penalty on Judge Bajan as a member of the Philippine Bar. Considering the facts of the case, however, the Court concluded that no additional disciplinary sanction is warranted.

Doctrine/s: A judge's administrative liability does not automatically translate into disciplinary liability as a lawyer. Although Section 4 of Revised Rule 140 allows the same acts to be treated as a disciplinary action against a judge as a member of the Bar, "section 4 does not contemplate automatically holding judges liable for all improper acts that have a corresponding provision under the CPRA or the Revised Lawyer's Oath." Because the ethical codes are "broad and all-compassing," almost any judicial misstep could otherwise become a ground for disbarment. Thus, additional discipline as a lawyer "should be confined to cases involving the commission of patently unlawful acts, immorality, abuse of power, deceitful, or dishonest conduct … that clearly reflect on their personal character or moral fitness to continue practicing law." Here, while smoking, poor session hours, hearing cases outside the proper court, and sleeping during trial were improper, "they clearly pertain to the performance of Judge Bajan's official functions" and "do not rise to a level of moral delinquency" affecting his standing as a lawyer.

Reference: By Atty. Vincent Cesista; Anonymous v. Judge Bajan, A.M. No. MTJ-25-035 (Formerly JIB FPI No. 21-053-MTJ), En Banc, Rosario, March 04, 2025

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