REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

SOLEDAD R. BRIÑAS ,
Petitioner ,

versus

COLLECTOR OF INTERNAL REVENUE,
Respondent .
x - - - - - - - - - - x

C. T. A. CASE NO. 18

Sept. 14/55

D E C I S I O N

This is an appeal by petitioner from the decision of respondent requiring the former to pay the sum of ₱91.19, as deficiency percentage tax on the value of the gross output of her rice mill from the second quarter of 1947 to the third quarter of 1952, plus an additional amount of ₱22.80 as 25% surcharge for late payment of the said deficiency tax, or a total of ₱113.99. The sum of ₱20.00 is also sought to be collected from petitioner as compromise in extrajudicial settlement of her penal liability under Section 208 of the National Internal Revenue Code. Petitioner is contesting the correctness of the assessment of the deficiency tax and surcharge on two grounds, to wit:

> "(a) That the fixing by the Bureau of Internal Revenue of the price of rice and rice bran (tiki-tiki) as basis for the computation of the percentage tax is illegal and arbitrary; and
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> "(b) That the fixing by the said Bureau of the output or rice recovery out of palay milled, instead of considering the actual output, is likewise arbitrary and unjust." (Page 1, Petitioner's Memorandum, June 21, 1955.)

Counsel for the respondent has raised the issue of the jurisdiction of this Court to hear and decide the case on the ground that the petition for review was filed out of time. We shall, therefore, first pass upon the question of jurisdiction.

It is admitted by counsel for respondent that the final decision which is the subject of this appeal is contained in a letter of respondent to the petitioner dated August 2, 1954 (p. 4, Memorandum for Respondent, Aug. 1, 1955). Under Section 11 of Republic Act No. 1125 creating this Court, petitioner has 30 days from the date of receipt of said decision within which to appeal to this Court. It is not shown when the decision was received by respondent. On August 20, 1954, she wrote a letter addressed to this Court appealing from said decision, which letter was sent by registered mail on the same date. On September 7, 1954, the Deputy Clerk of this Court wrote a letter to petitioner requiring her, among others, to file her appeal in proper form. On September 18, 1954, she sent to this Court by registered mail an "APPEAL" which is a substantial compliance with the requirements of the Rules of the Board of Tax Appeals adopted by this Court on July 21, 1954, pending promulgation of its own rules.

The appeal of respondent dated September 18, 1954 was received by this Court on September 25, 1954, or an interval of 7 days. On the assumption that the final decision of respondent dated August 2, 1954 was mailed on the same date, the same must have been received by petitioner on August 9, 1954. Petitioner sent her letter of appeal to this Court on August 20, 1954, or 11 days after her receipt of the decision appealed from. In compliance with the letter of the Deputy Clerk of this Court dated September 7, 1954, which petitioner must have received on September 14, 1954, she filed her appeal on September 18, 1954, an interval of only 4 days. Considering that petitioner made an attempt in good faith to appeal within a period of

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11 days from the date of receipt of the decision of respondent, and after being apprised of the requirements for the filing of appeals with this Court she filed her formal appeal within 4 days, or a total of 15 days, she may be considered to have filed her appeal within the period prescribed by law.

We have decided to consider petitioner's letter of August 20, 1954, which was filed 11 days after receipt of respondent's decision as having the effect of suspending the statutory period for filing an appeal with this Court mainly on the ground that it has all the earmarks of the required "petition for review" except the form. We must also take cognizance of the fact that this is one of the first cases filed soon after the organization of this Court and the adoption by it of the Rules of the Board of Tax Appeals on July 21, 1954. While it is true that Republic Act No. 1125 took effect on June 16, 1954 and the Rules of the former Board of Tax Appeals were adopted by this Court in its Resolution dated July 21, 1954, yet a great number of taxpayers in remote provinces can not be expected to be fully aware at that time of the provisions of said Act and Rules. Considering further that the filing of the original appeal in this case by means of an ordinary letter is merely a technical defect and that petitioner is an old and sickly woman, who apparently is handling her case without the assistance of a lawyer, this Court believes that the assumption by it of jurisdiction to hear and decide the case on the merits would be in keeping with the evident purpose of the law to afford sanctuary to every taxpayer who feels himself aggrieved by unjust and unreasonable assessments. Finally, a liberal construction of the law in this particular case would not adversely affect the substantial rights of the Government. We have, therefore, decided, in fairness to all concerned, to consider the case on the merits.

The first issue raised by petitioner refers to the correctness of the value of the rice and rice bran produced and removed from her rice mill during the period from the second quarter of 1947 to the third quarter of 1952. Section 189 of the National Internal Revenue Code, in imposing a percentage tax of 2% upon owners of rice mills, requires that the tax shall be based on the actual selling price or market value of the rice milled, including the by-products, at the time the articles leave the factory or mill warehouse. The manner of determining the "actual selling price or market value" of rice is explained in Sections 2 and 3 of Revenue Regulations No. 7 issued by the Secretary of Finance on January 10, 1941, quoted below.

> "SEC. 2. Basis of Percentage Tax.—The percentage tax of 1-1/2 per cent prescribed in section 189 of the National Internal Revenue Code payable by operators or proprietors of rice and corn mills is based upon the actual selling price or market value of all rice and corn milled, including the by-products, at the time they leave the mill or mill warehouse. If milled rice or corn is sold at the time it is removed from the mill or mill warehouse, the actual selling price thereof shall be the basis of the tax; but if it is removed without being sold, the market value thereof at the time of removal shall be the basis of the tax.
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> "SEC. 3. Market Value, How Determined.— The prevailing market price of rice and corn in the locality where the mill is located shall be considered as the market value of rice and corn in that locality. If the prevailing market price of rice and corn in a locality cannot be ascertained, the market price of such articles

> as quoted or published by the Bureau of Commerce may be considered the market value in that locality; and if there is no market quotation for the said articles on the date of removal from the mill or mill warehouse, the market quotation on the date nearest to the date of removal shall be taken as the basis of the tax." (Revenue Regulations No. 7, XXXIX Off. Gaz., No. 54, page 919.)

It does not appear that petitioner is engaged in the sale of rice and by-products of palay. The tax due on the gross output of her rice mill must therefore be based upon the market value of said articles. The taxable market value of rice, according to Section 3 of Revenue Regulations No. 7, is the prevailing market price of that commodity in the locality where the rice mill is located; if the prevailing market price of rice in a locality can not be ascertained, the market price as quoted or published by the Bureau of Commerce may be considered the market value in that locality; and if there is no market quotation on the date of removal from the mill or mill warehouse, the market quotation on the date nearest to the date of removal shall be taken as the basis of the tax. The same rules apply in the determination of the market value of the by-products in the course of the manufacture of palay into rice, such as rice bran.

An agent of the Bureau of Internal Revenue, in his report to respondent on the case of petitioner, stated that the market value of rice in the place where petitioner's rice mill is located was ₱1.25 per ganta (₱31.25 per sack) from 1947 to ₱1948 and ₱1.00 per ganta (₱25.00 per sack) from 1949 to 1952, while the market value of rice bran from 1947 to 1952 remained the same at ₱.80 per can. The internal revenue agent obtained these prices from the records of other rice mill operators in the same locality. On the other hand, petitioner sought to establish that the prices of rice during the same period ranged from P.70 to P.80 per ganta, and that rice bran was "practically valueless because of over supply so much so that palay owners even leave rice bran in the mills without cost." (pp. 3-4, Memorandum of Petitioner, June 21, 1955.)

We are inclined to believe that the prices of rice of P1.25 per ganta from 1947 to 1948 and P1.00 per ganta from 1949 to 1952, and the price of P.30 per can of rice bran, as found by the internal revenue agent from the records of some rice mill operators are nearer the correct prices of those commodities than those claimed by petitioner. There is no reason why some rice mill operators would inflate the prices of rice and rice bran and thereby pay a higher amount of tax than the others, unless an inflation would be of some benefit to them. The records do not show that said operators actually inflated the prices of the output of their rice mills for some ulterior purpose. Accordingly, we find no justification to disturb the findings of respondent in regard to the market values of rice and rice bran in this case.

Petitioner contends that for every bocot (containing 30 gantas) of palay milled the rice produced or recovered varies from 10 to 11 gantas, at most 12-1/2 gantas. (Page 4, Memorandum of Petitioner, June 21, 1955.) The same internal revenue agent found from the records of other owners of rice mills operated under similar circumstances that the rice produced from every bocot of palay was 14 gantas. Petitioner claims that this finding is unjust and arbitrary, alleging that the quantity of rice recovery depends upon various factors, among which are "the kind of palay milled, whether it is well cleaned and dried," etc.

We note that in her memorandum of June 21, 1955, petitioner claims that at most only 13-1/2 gantas could be produced out of a bocot of palay milled in her rice mill. Then in her reply memorandum of August 8, 1955, she admitted the possibility of a rice recovery of 14 gantas. She said: "Of course it cannot be denied that in exceptional circumstances where the palay milled is well dried, of good kind, and well cleaned, the rice mill may yield an output of 14 gantas."

The possibility that the quantity of rice which might be produced from a bocot of palay milled in her rice mill varied under the circumstances mentioned by petitioner might be admitted; but nothing of record appears which might give any indication that she recorded in her books the number of gantas of rice recovered where the palay milled by her was well dried and where it was not well dried; where the palay was of a good kind and where it was not of a good kind; where it was well cleaned and where it was not well cleaned. Neither does it appear that all the palay milled by her were not well dried, were of the poorest quality, and were not well cleaned. From her own admissions, it is apparent that the entries in her records are not as accurate as she would want us to believe.

4 In order to justify a revision or nullification of a tax assessment as unjust and arbitrary, it is not enough to prove that such assessment is incorrect. It is essential that he who seeks a revision must show a reasonable basis upon which such a revision may be predicated; and where nullification of an assessment is sought, it must be shown that his records are entirely correct and that the corresponding taxes have been

fully paid. Petitioner has unfortunately failed to prove her case.

Moreover, as has already been observed in connection with the question of the market value of the output of petitioner's rice mill, the fact that other rice mill operators recorded in their books a rice recovery of 14 gantas per cavan of palay milled, such quantity may be accepted as nearer the correct output than a less quantity reported by other rice mill operators. Rice mill operators who recorded more rice recovery could not have done so out of pure beneficence to the Government.

Having found the assessment of the deficiency tax to be in order, the 25% surcharge for late payment has been validly imposed, in accordance with Section 183(A) of the Revenue Code.

In addition to the deficiency percentage tax and surcharge, the sum of ₱20 is sought to be collected from petitioner by way of "compromise" in extrajudicial settlement of her penal liability under Section 209 of the National Internal Revenue Code. Criminal violations of the Revenue Code may be compromised by the Collector of Internal Revenue by virtue of the authority conferred upon him by Section 309 of the same Code. A compromise by its very nature implies mutual agreement by the parties in regard to the thing or subject matter which is to be compromised. An offer of compromise does not, therefore, assume the category of a compromise until it is voluntarily accepted by the other party, and no obligation arises or is created by a simple offer or suggestion coming from one of the parties without acceptance by the other.

In this case, the respondent has suggested to petitioner the payment of P20 as compromise in order to extinguish her supposed criminal liability under Section 209 of the Revenue Code. Neither the respondent nor this Court can compel the petitioner to pay the said amount against her will. Upon her refusal, the respondent is of course at liberty to take appropriate action dictated by the Revenue Code.

WHEREFORE, finding no error in the decision of respondent in regard to petitioner's liability for deficiency percentage tax and surcharge amounting to P113.90, the same is hereby affirmed with costs against petitioner. With respect to the sum of P20.00, as alleged compromise, petitioner is at liberty to refuse to pay the same, and, in such event, respondent may institute proceedings for the enforcement of the penal provisions of the Revenue Code as he may deem proper in the premises.

SO ORDERED.

Manila, September 14, 1955.

ROMAN M. UMALI
Associate Judge

I concur:

[redacted]
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge
Dissents in a separate opinion.

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

SOLEDAD R. BRIÑAS,
Petitioner,

- versus -

C.T.A. CASE NO. 16

COLLECTOR OF INTERNAL REVENUE,
Respondent.

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DISSENTING OPINION

With due respect for the majority opinion, I believe that we should have dismissed the above-entitled case for lack of jurisdiction without deciding it on the merits.

The case was appealed to our Court from the decision of the respondent Collector of Internal Revenue of August 2, 1954, after we were already organized as a judicial body with the appointment of the Presiding Judge and one Associate Judge under section 1 of the law (Republic Act No. 1125) creating the Court of Tax Appeals and the organization of the Office of the Clerk of Court. The case was brought on appeal to our Court at a time when we were already governed by a set of rules and regulations with the promulgation by the Court of a resolution dated July 21, 1954, adopting in the interim the rules and regulations promulgated by the defunct Board of Tax Appeals until such time as the Court would have promulgated its own set of rules and regulations as authorized under section 8 of Republic Act No. 1125.

On the question of jurisdiction, therefore, which was raised in the instant case as an affirmative defense by counsel for the respondent, we should have applied the provision of section 11 of Republic Act No. 1125, which reads in part as follows:

> "SEC. 11. Who may appeal; effect of appeal. - Any person, association or corporation adversely affected by a decision or ruling of the Collector of

Internal Revenue, the Collector of Customs or any provincial or city Board of Assessment Appeals may file an appeal in the Court of Tax Appeals within thirty days after the receipt of such decision or ruling." (underscoring supplied.)

and the provisions of sections 7, 8, 9, 10 of the rules and regulations of the defunct Board of Tax Appeals which require the following:

"(7) All pleadings and copies thereof for filing with the Board and for service to the interested parties shall be in legal size papers and shall be fairly and legibly written, typewritten or printed, and the Secretary of the Board shall not accept for filing such documents which do not conform to this requirement.

"(8) In all cases brought or submitted to the Board, the aggrieved party in the action shall be called the "Petitioner" and the opposing party the "Respondent". The full name of all the parties to the case shall be stated in the caption of the complaints or petitions, answer, decisions, awards, judgments and in all orders and notices to be published.

"(9) Within thirty (30) days from notice of an order or decision issued by the Collector of Internal Revenue, the Commissioner of Customs, or Provincial or City Board of Assessment Appeals in the cases enumerated in Section 8 of Executive Order 401-A, the aggrieved party may file with the Board of Tax Appeals a written petition for the review of such order or decision.

"(10) For the docketing of such appeal and for other services rendered by the Board or its personnel, the fees prescribed in the Rules of Court for the Court of Appeals for similar services shall be charged by the Board." (underscoring mine.)

Undoubtedly, the petitioner has not complied with the above requirements so as to confer upon this Court jurisdiction to hear and decide her appeal on the merits.

On August 20, 1954, i.e. around eleven (11) days after receiving the decision of the Collector of Internal Revenue dated August 2, 1954, the petitioner instead of filing her petition for review in proper form sent a letter to this Court by registered mail contesting the said decision of the respondent. This letter, which was sent to our Court by registered mail within thirty (30) days after receipt by the petitioner of the decision of the respondent, is, in my opinion, not a legal pleading much less a "Petition for Review" as required under the abovequoted provisions of the rules and regulations adopted by our Court. In People vs. Areas, G.R. No. 44272 March 2, 1936, the Supreme Court has held that a letter addressed to the trial judge by the accused after the rendition of the judgment of conviction containing exculpatory statements is not to be considered a motion for new trial. As a matter of fact, our Records and Docket Clerk did not file the instant case nor did he allocate the same its corresponding docket number upon receipt of petitioner's letter of August 20, 1954. Presumably, and I believe our Records and Docket Clerk was right in this respect, the reasons for not docketing the case upon receipt of petitioner's letter are (1) because the petitioner did not comply with the required form for the appeal (Petition for Review) as provided in sections 7, 8 and 9 of our provisional rules and regulations and also (2) for failure on the part of petitioner to deposit at the same time the corresponding docketing fee as required under section 10 of said rules. Our Records and Docket Clerk did right in not accepting the case for filing upon receipt of petitioner's letter of August 20, 1954 because under section 7 of our provisional rules, "The Secretary of the Board (now Clerk of Court) shall not accept for filing such documents which do not conform to the requirements". Moreover, the Records and Docket Clerk would have been remiss of the duty imposed upon him under section 10 of our rules, had he accepted the case for filing upon receipt of petitioner's letter without a deposit for docketing fee having been made by the petitioner.

On September 7, 1954, i.e. after the lapse of around twenty nine (29) days of the 30-day period given to the petitioner under section 11 of Republic Act No. 1125, within which to perfect her appeal before our Court, our Deputy Clerk of Court, motu proprio, wrote a letter to the petitioner stating the following:

> "M a d a m :
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> This is to acknowledge receipt of your letter of August 20, 1954, appealing the decision of the Collector of Internal Revenue regarding the payment of deficiency percentage tax mentioned therein. Before due consideration can be given to it, please be informed that in accordance with the rules and regulations of the Court, all your pleadings should be in legal size papers and should be fairly and legibly typewritten or printed, the aggrieved party in the action being called the "Petitioner" and the opposing party the "Respondent". For the docketing of the case, a fee of ₱24.00 shall be charged by this Court.
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> Your appeal should be in the form of a petition for review and, before submitting six (6) copies of same in this Office, kindly furnish the respondent thereof with a copy of said petition.
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> Please be guided with the provisions of Republic Act No. 1125, otherwise known as "An Act Creating The Court of Tax Appeals", a copy of which is herewith enclosed.
>
> Respectfully yours,
>
> (Sgd.) MARIANO M. SARENAS
> Deputy Clerk"

Following the suggestion of our Deputy Clerk of Court, the petitioner sent to our Court on September 18, 1954, by registered mail her formal petition for review wrongly denominated "Appeal", dated the same day, with all the formalities required by our rules and regulations. Upon receipt of the aforesaid pleading on September 25, 1954, together with the docketing fee of ₱24.00 by Money Order No. 118001, our Records and Docket Clerk docketed the case as C.T.A. Case No. 16. As the date on the said pleading will show, it was accomplished on September 18, 1954 or a period of ten (10) days beyond the 30-day period given to her by section 11 of Republic Act No. 1125, within which to perfect her appeal to our Court. According to the findings of my colleagues, the petitioner must have received the questioned decision of the respondent dated August 2, 1954 on or about August 9, 1954. If this be so, then, strictly speaking, the petitioner had under section 11 of Republic Act No. 1125, from August 10, 1954 to September 8, 1954 within which to file her "Petition for Review" before our Court and to pay the corresponding docketing fee. She failed to do both for the records will show that it was only on September 18, 1954 or ten (10) days beyond the 30-day period when she sent by registered mail her "Petition for Review" denominated "Appeal" and the money order covering the docketing fee. How then could we assume jurisdiction over this case when, for all legal intents and purposes, petitioner's appeal was perfected beyond the 30-day period fixed by section 11 of Republic Act No. 1125? To extend the period of appeal fixed by statute even by one day would be tantamount to judicial legislation on our part. In C.T.A. Case No. 134, entitled "Yu Tiong and Company vs. Commissioner of Customs," we held that as in other civil cases and proceedings, when the law provides a certain period within which the aggrieved party may appeal, it is to be understood that all the necessary acts for the perfection of such appeal would be done by the appellant within the statutory period otherwise the Court will not acquire jurisdiction over the case brought on appeal (see also Salva vs. Judge Palacio, S.C. G.R. No. L-4247, January 30, 1952). In Lasero vs. Endencia, 57 Phil. 552, the Supreme Court has held that the amount of the appellate court's docket fee should be deposited in full within the period of appeal fixed by law. If only half of the amount is deposited and the other half is tendered after the expiration of such period, no appeal is deemed perfected.

My colleagues "have decided to consider petitioner's letter of August 20, 1954, which was filed 11 days after receipt of respondent's decision as having the effect of suspending the statutory period for filing an appeal with this Court mainly on the ground that it has all the earmarks of the required 'petition for review' except the form". I ask, following the opinion of the majority, when will the running of the remaining nineteen (19) days of the 30-day period fixed under section 11 of Republic Act No. 1125 begin to run again? Certainly, the running of the 30-day period cannot and should not be suspended indefinitely at the pleasure of the taxpayer. Will it be from the time petitioner received the letter of our Deputy Clerk of Court which the latter wrote on his own initiative advising petitioner to file her petition for review in proper form and to pay the corresponding docketing fee of ₱24.00? If we compute the resumption of the running of the 30-day period thus as my colleagues seem to have done, then we would in effect be elevating the letter of our Deputy Clerk of Court to the petitioner to the category of a Court order or resolution which I believe should not be so.

With the ruling set by my colleagues in the instant case admitting a simple letter as a good substitute for the required "Petition for Review" and holding that upon receipt of such letter by our Clerk of Court even without the payment of the docketing fee, the running of the 30-day period should be suspended, I can foresee serious complications in future cases. Supposing — and this is not a remote possibility — that after submitting to our Court such letter instead of a formal "Petition for Review" on an appeal contesting a tax assessment, (not a claim for refund), the taxpayer elects for the purpose of delaying the collection of the tax demanded, to stand pat on said letter and does not file the required "Petition for Review" in proper form nor pays the corresponding docketing fee notwithstanding repeated requests by our Clerk of Court? What will our Court do then under the circumstances? Following the opinion of my colleagues, a simple letter of the taxpayer stating his gripes and grievances against a decision of the Collector of Internal Revenue, addressed to this Court will suspend the running of the 30-day period from the time it is received by our Clerk of Court. What are we to do then with such case over which we have not yet acquired jurisdiction? We cannot simply dismiss the appeal for failure on the part of the taxpayer to file his petition for review in proper form and for failure on his part to pay the corresponding docketing fee, as required, because actually there is no case that we could consider docketed in our Court which we could act upon. As had happened in the instant case, what case is there for us to dismiss when our Clerk of Court did not file the same and allocate to it a docket number after receiving the letter of petitioner of August 20, 1954? My colleagues are of the opinion that this letter has all the earmarks of a "Petition for Review" except the form. But it is not only the form that is lacking in the letter of the petitioner of August 20, 1954. She also failed to deposit within 30 days after receiving the decision of respondent, the corresponding docketing fee which we have fixed in our rules at ₱24.00. So in the meantime, after the taxpayer had sent within 30 days his letter of protest to our Court questioning the correctness and/or legality of the decision of the respondent, there is nothing we can do if the taxpayer, for the purpose of delaying as much as possible the payment of the tax demanded, should decide to hold in abeyance for months or years the filing of his formal "Petition for Review" and the payment of the docketing fee. The majority opinion holds that since the letter of the petitioner of August 20, 1954 has all the earmarks of a "Petition for Review" except the form, the running of the 30-day period fixed under section 11 of Republic Act No. 1125 should be suspended even though said letter is not accompanied with the payment of the corresponding docketing fee. In the meantime, while waiting for the formal petition for review and the payment of the docketing fee which after all may or may not be forthcoming at the pleasure of the taxpayer, the Government would be deprived of its right to collect the tax demanded by virtue of a judicial pronouncement. This is indeed, contrary to the spirit of the law creating the Court of Tax Appeals which is to expedite tax cases. Knowing that by the simple expedient of sending within 30 days a letter to the Court of Tax Appeals protesting against the decision of the respondent without even paying the docketing fee, the running of the said statutory period would be suspended as has been held by my colleagues, the taxpayer would in all probability take all the time at his disposal by not complying with the requirements of the Court for the perfection of the appeal especially so if the appeal does not involve a claim for refund. It would, at this stage, be irregular for the Court to require the respondent to file his formal answer to the letter "filed" by the petitioner, so that the issues could be joined in anticipation of a trial on the merits. Perhaps, in such a situation, the only remedy left for the Government in order to collect as soon as possible the tax demanded would be for the Collector of Internal Revenue to exercise his right of collection by summary methods so as to induce the taxpayer to come to us posthaste with his "Petition for Review with Petition for Injunction" in proper form accompanied by the payment of the corresponding docketing fee. By then, we could perhaps assume jurisdiction over the case after losing much time waiting for the petitioner to perfect his appeal in due form. Taxes are the lifeblood of the Government and their prompt and certain availability an imperious need (Bull vs. U.S. 260, 79 L. Ed. 1427).

I fully agree with my colleagues, that our rules and regulations, provisional or otherwise, should be interpreted liberally in order to afford honest taxpayers their day in court. Indeed, this is one way of inculcating and fomenting tax consciousness in our citizenry. However, I cannot subscribe to a liberal interpretation of our rules and regulations much less the provisions of the law creating our Court, for the benefit of either party, if such a liberal interpretation would lead to mischievous consequences and defeat the very purpose for which this Court was created.

In resumé, contrary to the majority opinion, I believe that a simple letter sent by an appellant to our Court within the statutory period of 30 days, protesting against a decision of the Collector of Internal Revenue, Commissioner of Customs or the Provincial and City Boards of Assessment Appeals is not, and should not be considered as a substitute for the legal pleading required under sections 7, 8 and 9 of our provisional rules and regulations. (People vs. Arcas, supra.) A simple letter sent to our Court although bearing the earmarks of the required "Petition for Review" should not operate to suspend the running of the 30-day period fixed for the perfection of the appeal under section 11 of Republic Act No. 1125, more so, if the petitioner has not deposited the corresponding docketing fee within the said period of 30 days. (Lazaro vs. Endencia, supra.)

IN VIEW OF THE FOREGOING CONSIDERATIONS, the Court should, therefore, have dismissed the above-entitled case for lack of jurisdiction instead of deciding it on the merits.

Manila, Philippines, September 24, 1955.

AUGUSTO M. LUCIANO
Associate Judge