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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

MANILA ELECTRIC COMPANY,
Petitioner,

December 29/58

- versus - C.T.A. CASE NO. 358

BOARD OF ASSESSMENT APPEALS,
CITY ASSESSOR, AND CITY
TREASURER OF QUEZON CITY,
Respondents.

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DECISION

This is an appeal from a decision of the Board of Assessment Appeals of Quezon City, affirming the action of the City Assessor in declaring for real property tax purposes the petitioner's forty (40) steel towers located in Quezon City. The petitioner also seeks the refund of the sum of ₱11,651.86 which was paid as real property taxes for the years 1952 to 1956, inclusive.

The parties have entered into a stipulation of facts which is quoted hereunder:

> "1. That petitioner is a corporation organized and existing under the laws of the Philippines, with its principal office at 900 San Marcelino Street, Manila; that respondents are the duly organized, constituted and appointed Board of Assessment Appeals, City Assessor and City Treasurer of Quezon City, respectively;
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> "2. That on October 20,1902 the Philippine Commission enacted and approved Act No. 484, entitled:
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> > 'An Act providing for the granting of a franchise to construct an electric street railway on the streets of Manila and its suburbs and a franchise to con-

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struct, maintain and operate an electric light, heat, and power system in the City of Manila and its suburbs, after competitive bidding',

which authorized the Municipal Board of Manila to grant to the person or persons making the most favorable bid a franchise to construct, maintain and operate an electric street railway and electric light, heat and power system in the City of Manila and its suburbs;

"3. That pursuant to Act No. 484 of the Philippine Commission, the Municipal Board of Manila awarded to Charles M. Swift on March 9, 1903 the franchise to construct, maintain and operate an electric street railway and electric light, heat and power system in the City of Manila and its suburbs; that the terms and conditions of said franchise are embodied in Ordinance No. 44 entitled:

'An Ordinance granting to Charles M. Swift a franchise to construct an electric street railway on the streets of Manila and its suburbs, and a franchise to construct, maintain, and operate an electric light, heat and power system in the City of Manila and its suburbs',

and which was enacted and approved by the Municipal Board of Manila on March 24, 1903;

"4. That petitioner is presently the transferee and owner of the aforesaid franchise granted by the Municipal Board of Manila to Charles M. Swift; that the transfer and assignment of the aforesaid franchise to petitioner was in accordance with law;

"5. That paragraph 1, Part Two, of the franchise of petitioner provides:

'Par. 1. The grantee shall have the further right and privilege, subject to the laws and ordinances now or hereafter in force, not inconsistent herewith, of erecting, extending, and maintaining in and along the streets, thoroughfares, bridges, and public places of the City of Manila and its suburbs the necessary poles, wires, cut-outs, transformers, and other appurtenances and overhead structures for the conducting and distributing of electric currents for light, heat, and power, and the furnishing and selling the same to any person, corporation, or public authority; Provided, that such electric current for the furnishing of light, heat, and power shall be furnished under regulations of the Municipal Board to any person within the corporate limits of the city, residing or doing business within such distance from the main lines conveying such current as the Municipal Board shall decide to be reasonable; And provided further, that the Municipal Board may require the extension of the main lines of current in any direction within the city limits in its discretion.'

"6. That paragraph 9, Part Two, of the Franchise of petitioner also provides:

'Par. 9. The grantee shall be liable to pay the same taxes upon its real estate, buildings, plant (not including poles, wires, transformers, and insultators), machinery and personal property as other persons are or may be hereafter required by law to pay. In consideration of Part Two of the franchise herein granted, to wit, the right to build and maintain in the City of Manila and its suburbs a plant for the conveying and furnishing of electric current for light, heat, and power, and to charge for the same, the grantee shall pay to the City of Manila two and one-half per centum of the gross earnings received from its business under this franchise in the city and its suburbs: PROVIDED, That two and one-half per centum of the gross earnings received from the business of the line to Malabon shall be paid to the Province of Rizal. Said percentage shall be due and payable at the times stated in paragraph nineteen of Part One hereof, and after an audit, like that provided in paragraph twenty of Part One hereof, and shall be in lieu of all taxes and assessments of whatsoever nature, and by whatsoever authority upon the privileges, earnings, income, franchise, and poles, wires, transformers, and insulators of the grantee, from which taxes and assessments the grantee is hereby expressly exempted.'

"7. That petitioner's franchise will expire on March 9, 1973 as provided in Section 1 of Republic Act No. 150;

"8. That in compliance with the terms and conditions of its franchise, petitioner has constructed, maintained and operated an electric light, heat and power system in the City of Manila and its suburbs; that some of petitioner's electric power is generated by its hydroelectric plant located at Botocan Falls, Province of Laguna, and is transmitted to the City of Manila by means of electric transmission wires running from the Province of Laguna to the City of Manila;

"9. That the aforesaid electric transmission wires are supported by a framework of four steel bars or strips with a height of 75 feet, tapering toward the middle and bulging toward the top, braced by cross-arms which are attached to the four steel bars by means of bolts, and atop of which are placed by means of bolts steel cross-arms with insulators to which the electric transmission wires are attached. A photograph of the said steel framework is hereto attached, marked as Annex 'A' and made an integral part hereof.

"10. That the above-described steel supports are erected on land belonging to petitioner at intervals from its hydroelectric plant to the City of Manila;

"11. That petitioner has erected forty (40) of these steel supports in Quezon City for the purpose of supporting its electric transmission wires running through Quezon City;

"12. That on November 15, 1955, respondent City Assessor declared the aforesaid steel supports for real property tax and assessment purposes under Real Property Tax Declarations Nos. 3192 and 15549 and assessed them at a total value of ₱168,800.00;

"13. That on February 2, 1956, petitioner requested respondent City Assessor to cancel the above-numbered real property tax declarations on the ground that its steel supports are not subject to real property tax; that in view of the denial of its request, petitioner filed on February 15, 1956 an appeal with respondent Board of Assessment Appeals of Quezon City;

"14. That on February 15,1957 petitioner received the decision of respondent Board of Assessment Appeals affirming the ruling of respondent City Assessor of Quezon City;

"15. That in view of the decision of the respondent Board and the insistence of the City Mayor and respondent City Treasurer of Quezon City that petitioner pay the real property taxes on its steel supports in that city, petitioner paid under protest the total amount of ₱11,651.86 as real property tax on its aforesaid steel supports from 1952 to 1956 as evidenced by Official Receipts Nos. A-5991332 and A-5991333, both dated February 27, 1957;

"16. The parties reserve the right to present additional evidence at the hearing of this case."

The only important additional evidence introduced relates to the structural construction of the steel towers in question. This evidence was presented in relation to paragraph 8 of the petition for review which was amended to read as follows:

"8. That the aforesaid electric transmission wires are supported by steel towers or poles which are erected on land belonging to petitioner at intervals from its hydro-electric plant to the City of Manila; that these steel towers or poles consist of a framework of four (4) steel bars or strips tapering toward the top and braced by cross-arms atop of which are steel cross-arms with insulators onto which the electric transmission wires are attached; that these steel towers or poles are erected by attaching by means of bolts to each of the legs thereof a metal plate and said legs are buried in the ground; that these steel towers or poles may be uprooted, taken apart, dismantled, removed and reassembled without, injury to the land upon which they are located."

The structural construction of the steel towers involved in this case being intertwined with the issues thereof, an ocular inspection was made by the Court in the presence of both parties, of three (3) steel supports of the petitioner's electric transmission lines indicated by the respondents, to determine the nature of the construction thereof.

The first steel tower visited is located in South Tatalon, España Extension, Quezon City. The findings were as follows: the ground around one of the four posts was excavated to a depth of about eight (8) feet, with an opening of about one (1) meter in diameter, decreased to about a quarter of a meter as it went deeper until it reached the bottom of the post; at the bottom of the post were two parallel steel bars attached to the leg by means of bolts; the tower proper was attached to the leg by three bolts, with two cross metals to prevent mobility; there was no cement foundation but there was adobe stone underneath; as the bottom of the excavation was covered with water about three inches high, it could not be determined with certainty as to whether said adobe stone was placed purposely or not, as the place abounds with this kind of stone; and the tower carried five high voltage wires without cover or any insulating materials.

The second tower inspected was located in Kamuning Road, K-F, Quezon City, on land owned by the petitioner approximately more than one kilometer from the first tower. As in the first tower, the ground around one of the four legs was excavated from seven to eight (8) feet deep and one and a half (1-1/2) meters wide. There being very little water at the bottom, it was seen that there was no concrete foundation, but there was soft adobe beneath. The leg was likewise provided with two parallel steel bars bolted to a square metal frame also bolted to each corner. Like the first one, the second tower is made up of metal rods joined together by means of bolts, so that by unscrewing the bolts, the tower could be dismantled and reassembled.

The third tower examined is located along Kamias Road, Quezon City. As in the first two towers given above, the ground around the two legs of the third tower was excavated to a depth about two or three inches beyond the outside level of the steel bar foundation. It was found that there was no concrete foundation. Like the two previous ones, the bottom arrangement of the legs thereof were found to be resting on soft adobe, which, probably due to high humidity, looks like mud or clay. It was also found that the square metal frame supporting the legs were not attached to any material or foundation.

The principal issue of this case is whether or not the steel towers or supports in question are subject to the real property tax. The petitioner contends that they are exempt from the real property tax in that (a) these steel towers come within the term "poles" which are declared exempt from taxes under part II, paragraph 9 of petitioner's franchise; (b) that these towers are not real property, but personal property and thus not subject to the real property tax; and (c) that petitioner's franchise is a legislative franchise and not a municipal franchise and as such cannot be subject to the real property tax collectible by Quezon City.

In answer to the first argument, respondents maintain that the steel supports (towers) in question do not come within the meaning of the word "poles" as it is used in paragraphs 1 and 3, Part II, of Act No. 484, on the following grounds: first, "because they are not constructed along the streets, thoroughfares, bridges, and public places, but way out from such places"; and second, "because they are not used in conducting and distributing electric current from the plant or sub-station to the customer's house. x x x" Not being "poles", the said steel supports do not fall within the tax exemption privilege.

We find the argument of the respondents not well taken. The tax exemption privilege of the petitioner is quoted hereunder:

> "Par. 9. The grantee shall be liable to pay the same taxes upon its real estate, buildings, plant (not including poles, wires, transformers, and insulators), machinery and personal property as other persons are or may be hereafter required by law to pay. x x x Said percentage shall be due and payable at the times stated in paragraph nineteen of Part One hereof, x x x and shall be in lieu of all taxes and assessments of whatsoever nature, and by whatsoever authority upon the privileges, earnings, income, franchise, and poles, wires, transformers, and insulators of the grantee, from which taxes and assessments the grantee is hereby expressly exempted." (Par. 9, petitioner's franchise; underscoring supplied.)

It must be noted from the foregoing rule that the concept of the "poles" for which exemption is granted, is not determined by their place of location, nor by the character of the electric current it carries. Neither is the material or form of which it is made decisive. Consequently, we must refer to the denotation of the word "pole".

The word "pole" etymologically means "any upright standard to the top of which something is affixed or by which something is supported; as a dovecote set on a pole; telegraph poles; a tent pole; sometimes specifically, a vessel's mast" (Websters New International Dictionary, 2nd Edition, p. 1907). The word "pole" has also been used to denote or include "towers". Thus, in a proceeding to condemn land for the use of electric power lines in which the law provided that lines shall be constructed upon suitable "poles" that term was construed to mean either wood or metal poles, and in view of the land being subject to overflow, and the necessary carrying of numerous wires and the distance between poles, the statute was interpreted to include towers as "poles". (Stemmons v. Dallas Power & Light Co., (Tex), 212 S.W. 222, 224; <u>see</u> also citation in 32 Words and Phrases, p. 718.) The term "poles" was also used to denominate the steel supports or towers used by an association to convey its electric power sold and furnished to subscribers and members, constructed for the purpose of fastening high voltage and dangerous electric wires alongside public highways, which steel supports or towers were made of iron or other metals consisting of two pieces running from the ground up some thirty feet high, being somewhat wider at the bottom than at the top, the said two metal pieces being connected with criss-cross iron running from the bottom to the top, -constructed like ladder, and are loaded with high voltage electricity. (Salt River Valley Users' Assn. v. Compton, 8 P. 2d, 249-250.) Likewise, it (poles) was used to denote the steel towers of an electric company engaged in the generation of hydro-electric power and transmitting the power generated from its plant to the town of Oxford and City of Waterbury, which steel towers, are about 15 feet square at the base and extend to a height of about 35 feet to a point, and are embedded in cement foundations sunk in the earth, the top of which extends above the surface of the soil in the town of Oxford, and to the towers are attached insulators, arms, and other equipment capable of carrying wires for the transmission of electric power". (Connecticut Light & Power Co. v. Oxford, 101 Conn. 383, 126 A. 1.)

Finally, in a case involving the term "pole" the Court rejected the defense interposed by the employer that the claimant heirs were not entitled to compensation because death was sustained from a fall from a steel-frame tower and not from a "pole" as provided in the Employers' Liability Law of Arizona, by stating thus:

> "x x x Defendant admits that the structure on which it is alleged Bryan met his death was built for the purpose of supporting a transmission line used for carrying high-tension electric power, but claims that the steel towers on which it was carried were so large that their size took the structure out of the definition of a pole line. It is true that the definition given by most authorities to the word 'pole' would not include a 100-foot steel tower; but we do not think the Legislature, in providing as it did in subdivision 7, supra, was governed by the size or material of the support used, but was considering the danger from any elevated wire carrying electric current, and that regardless of the size or material of its individual members, any continuous series of structures intended and used solely or primarily for the purpose of supporting wires carrying electric currents is a pole line within the definition of the statute. (Inspiration Consolidation Cooper Co. v. Bryan, 252 P 1013 at 1016; underscoring supplied.)

(We believe that the word "poles", as used in Act No. 484 and incorporated in the petitioner's franchise, should not be given a restrictive and narrow interpretation as to defeat the very object for which the franchise was granted. Rather, its franchise should be accorded a reasonable interpretation as will promote the purposes for which public utility is usually intended for. With this view in mind, we believe that the "pole" as contemplated therein, should be understood and taken as a part of the electric power system for the conveyance of electric current from the source thereof to the consumers who would utilize the same for light, heat and power.

Each of the steel supports involved herein consists of a framework of four steel bars braced together by steel cross-arms, and on top of which are cross-arms supporting five high voltage transmissions wires. (See Annex "A", petition; and Exhibit "A".) The steel supports are erected at intervals of from 150 to 200 meters from each other. They carry high tension wires of 115,000 voltage at a 75 meter elevation. The wires are not covered by an insulating materials as no amount of insulation will prevent death to a person by electrocution upon contact with the wires. The power lines supported by these steel supports traverse a long way from the source of electric power in Botocan Falls, Laguna to Manila passing through mountains, rivers, roads, highways, and thickly populated barrios and towns. It is to be noted that this country is often visited by strong typhoons and earthquakes. Considering all these circumstances, if wooden poles were employed, the same would be inadequate to effectuate the purpose or purposes which impelled the grant of the franchise to the petitioner to provide electric power.

We agree with the respondents that the reason for the requirement in the franchise as to the height and forms of the "poles" is "to safeguard the safety and security of people, specially children who walk, pass or play (in the case of children) along the streets, thoroughfares, bridges, and public places, such as parks", and "not to mar the beauty of the streets". But, considering the prevailing conditions heretofore mentioned, we believe that it was not the intention of the legislative body in the grant of the franchise to limit the term "poles" to wooden and rounded poles, which would not be conducive to safeguarding the life, health and well being of the people.

From the foregoing, we are of the opinion that the steel supports or towers in question are embraced within the term "poles", as it is used in Part II, paragraph 9 of the petitioner's franchise and, therefore, accordingly hold that the same are exempt from the real property tax.

Even assuming that the steel supports or towers in question are not included within the term "poles", it would still be necessary to determine whether the same constitute real property in order to be subject to the real property tax. In the absence of a definition in the tax law, reference should be made to Article 415 of the Civil Code as to the concept of the term "real property" and we quote the portions thereof under which these supports may possibly fall:

> "Art. 415. The following are immovable property:
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> (1) Land, buildings, roads, and constructions of all kinds adhered to the soil;
>
> x x x x
>
> (3) Everything attached to an immovable in a fixed manner, in such a way that it can not be separated therefrom without breaking the material or deterioration of the object;
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> x x x x
>
> (5) Machinery, receptacles, instruments or implements intended by the owner of the tenement for an industry or works which may

be carried on in a building or on a piece of land, and which tend directly to meet the needs of the said industry or works;"

An application of the foregoing provision will readily show that the steel towers or supports in question do not fall within the term "real or immovable property". They do not come within the things enumerated in paragraph 1 thereof for the reason that the steel supports do not constitute buildings or "constructions ..... adhered to the soil". The three steel supports or towers in question are not "construction" analogous to buildings nor adhering to the soil for the towers are removable and merely attached to a square metal frame by means of bolts, which when unscrewed could easily be dismantled and moved from place to place. Neither may they be classified under paragraph three of said Article 415 because they are not attached to an immovable in a fixed manner such that they cannot be separated without breaking the material or deterioration of the object. As already indicated, the support or tower consists of steel bars or metal strips, joined together by means of bolts, which can be disassembled by unscrewing the bolts and reassembled by screwing the same. Neither do the steel towers fall under paragraph five of the aforesaid codal provision for they are not machineries nor receptacles. And even assuming that they are machineries, receptacles, instruments or implements, nevertheless, the same cannot be said to have been intended by the petitioner for an industry or works on the land, for the reason that petitioner is not so engaged in an industry or trade on the land. (See Philippine Long Distance Telephone Co. v. Board of Tax Appeals of Bacolod City, C.T.A. Case No. 300, June 29, 1957.)

Under analogous circumstances, courts in the United States have held that the steel towers that support the power lines of electric power companies constitute personal property and not real property. (See Readfield Telegraph & Tel. Co. v. Syn, 95 Me 287, 49 Atl. 1047; Rudolph V. Potomac Electric Power Co., 24 F 2d 882; Connecticut Light & Power Co., v. Oxford, supra.) It is clear therefore, the steel supports in question do not constitute real property and as such, the same are not subject to the real property tax under the Charter of Quezon City (Section 47, Republic Act No. 537). It follows that the sum of ₱11,651.86 was erroneously and illegally collected from the petitioner as real property tax on its steel towers and the same should be refunded.

We shall now proceed to consider the third point of dispute between the parties. Relative thereto, the respondent maintains that the petitioner holds merely a municipal franchise issued pursuant to Ordinance No. 44 of the Municipal Board of the City of Manila. As such, it is argued that the petitioner cannot claim from exemption of taxes and assessments imposed by Quezon City. The respondent apparently believes that the petitioner being a grantee of a franchise issued by a municipal corporation like Quezon City, the tax exemption cannot be deemed binding upon the latter.

We find the argument of the respondents not well-taken. The franchise of the petitioner was issued pursuant to Act No. 484 of the Philippine Commission. The participation of the Municipal Board of the City of Manila in connection therewith was limited to the conduct of the competitive bidding and the determination of the highest bidder therein (section 3, Act No. 484). In fact, except as regards the term of the franchise and the consideration to be paid by the grantee which was the subject of the bid, all other terms and conditions had been prescribed by the legislative body and set forth in Act No. 484, itself. In any case, the determination of the highest bidder was subject to the approval of the Philippine Commission (Sec. 3, Act No. 484). We therefore believe that such delegation to the Municipal Board to make a finding of fact -- the highest bidder -- did not alter the nature of the grant to the petitioner as being a legislative franchise.

> The grant when made binds the public and is, directly or indirectly, the act of the state. The franchise is a legislative grant, whether made directly by the legislature itself or by anyone of its properly constituted instrumentalities. Thus, the state, while exercising its authority, may give to a municipality such measure of right and control in the matter as it sees fit. The municipality then acts as agent for the state. x x x. (23 Am. Jur., sec. 11, pp. 722-723.)

Moreover, the fact that Republic Act No. 150 was approved by Congress of the Philippines for the purpose of extending the life of the franchise of the petitioner conclusively indicates that the franchise is legislative and not a grant by the City of Manila.

Be that as it may be, the tax exemption granted to the petitioner under its franchise embraces the exemption from "all taxes and assessments of whatsoever nature, and by whatsoever authority" and clearly includes any tax that may be imposed by Quezon City. In other words, the petitioner, under its franchise, has been granted exemption from all taxes and assessments that may be imposed upon its privileges, earnings, income, franchises, and poles, wires, transformers and insulators, by Quezon City or any other authority except the tax prescribed in the franchise itself.

FOR ALL THE FOREGOING, the decision of the respondent Board of Assessment Appeal of Quezon City should be, as it is hereby reversed and the real property tax declaration Nos. 31992 and 15549 covering the petitioner's property (consisting of steel towers or support) is hereby cancelled. The respondent City Treasurer of Quezon City is hereby ordered to refund to the petitioner the sum of ₱11,651.86 paid as real property taxes on said steel supports for the period from 1952 to 1956, inclusive. Without pronouncement as to costs.

SO ORDERED.

Manila, December 29, 1958.

MARIANO NABLE
Presiding Judge

Aff'd. GR L-15334, Jan. 31, 1964.

I CONCUR:

AUGUSTO M. LUCIANO
Associate Judge

ROMAN M. UMALI
Associate Judge concurs and dissents in a separate opinion.

MANILA ELECTRIC COMPANY,
Petitioner,

- versus - C.T.A. CASE NO. 358

BOARD OF ASSESSMENT APPEALS,
CITY ASSESSOR, AND CITY
TREASURER OF QUEZON CITY,
Respondents.

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Dec. 29/58

CONCURRING AND DISSENTING OPINION

I concur in the majority opinion that the steel towers of petitioner located in Quezon City are not subject to the real property tax imposed by said city. However, I regret I am unable to agree to that portion of the decision which orders the City Treasurer of Quezon City "to refund to the petitioner the sum of ₱11,651.86 paid as real property taxes on said steel supports for the period from 1952 to 1956, inclusive."

The question in regard to the refund of ₱11,651.86 was never in issue both before the City Assessor and the Board of Assessment Appeals of Quezon City. The sole issue raised by petitioner is the legality of the ruling of the City Assessor of Quezon City declaring for real property tax and assessment purposes the steel towers in question. (See letter of counsel for petitioner to respondent Board of Assessment Appeals, dated February 15, 1956.) Consequently, it is believed that this Court has no authority to order the refund of said amount. The inclusion of the City Treasurer of Quezon City as party respondent and the failure of counsel for respondents to object to the inclusion of said official as co-respondent did not confer upon this Court jurisdiction over him. (See Sec. 7, Republic Act No. 1125, regarding the jurisdiction of this Court.) For convenience, I am quoting from my dissenting opinion in Philippine Long Distance Telephone Co. v. Board of Tax Appeals of Bacolod City, C.T.A. No. 300, June 29, 1957:

> "This is an appeal from the decision of the Board of Tax Appeals (now Board of Assessment Appeals, Sec. 21, Rep. Act No. 1125) of the City of Bacolod which sustained the decision of the City Assessor holding that the properties used in the telephone system of petitioner in Bacolod are subject to the real property tax. The decision of the City Assessor (whose duties are performed by the City Treasurer under Sec. 27(e), Com. Act No. 326) is contained in his letter of September 9, 1952 'requiring the petitioner to file for assessment and real estate tax purposes a declaration based on the book value of petitioner's telephone wires, poles and other apparatus which are used in the operation of its telephone system in the said city.' (Par. 3, Petition for Review.) It was this decision of the City Assessor (City Treasurer) that was elevated to the Board of Assessment Appeals of Bacolod City and which was sustained by said Board. (Exhs. L & M-1.) Therefore, in appealing to this Court from the decision of the Board, petitioner may raise only the issue of the legality of 'requiring the petitioner to file for assessment and real estate tax purposes a declaration based on the book value of petitioner's telephone system in the said city.' This Court has no jurisdiction to consider on appeal any issue involved in any matter not raised before and passed upon by said Board.
>
> "Even granting that the question of the legality of the collection from petitioner of the real property tax in question was raised in the appeal filed with said Board, it is believed that the Board has no power to pass upon that question. Neither the charter of Bacolod nor the Assessment Law (Com. Act No. 470) empowers the Board to pass upon the legality of the collection of real property taxes by the City Treasurer. The sole remedy of the taxpayer in such case is to institute an action for recovery in the proper Court of First Instance after complying with the requisites provided by law."

There is another point which I believe should not be overlooked. Quezon City, a chartered city with powers to sue and be sued, has not been made a party to this case. Therefore, even assuming that the sum of ₱11,651.86 is refundable to petitioner, it is improper for this Court to order its refund, "the action being directed only against the city treasurer when the real party in interest is the city itself." (Jos. L. Johnston & Sons, Inc. v. Ramon Regondola, et al., G. R. No. L-9355, Nov. 26, 1957.)

It is, therefore, my opinion that the claim for refund of ₱11,651.86 should be denied.

Decision aff'd.

ROMAN M. UMALI
Associate Judge