REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THE GOODYEAR TIRE & RUBBER CO.
OF THE PHILIPPINES, LTD.,
Petitioner ,

- versus -

C.T.A. CASE NO.
2595

COMMISSIONER OF CUSTOMS and the
SECRETARY OF FINANCE,
Respondents.

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7/13/72

D E C I S I O N

Briefly stated, this case refers to Protests Nos. 4148 to 4158 filed by petitioner The Goodyear Tire and Rubber Company of the Philippines against the assessment and collection by the Bureau of Customs of taxes and duties based on the conversion rate prevailing at the time of the respective arrival of its eleven importations. Petitioner made various importations and paid the same through letters of credit opened with the Chartered Bank and the First National City Bank in favor of its foreign suppliers. With the exception of the shipments covered by Protests Nos. 4152, 4155 and 4157, all of the letters of credit were covered by forward exchange contracts.

On February 21, 1970, before the arrival of petitioner's shipments, the Central Bank of the Philippines promulgated its Circular No. 289 instituting the floating rate of exchange, except, insofar as maybe pertinent hereto, foreign exchange payments for outstanding foreign obligations and letters of credit covered by forward exchange contracts. In order to enforce and implement the said Circular of the Central Bank, the Bureau of Customs issued its Customs Administrative Order No. 6-70 (CAO 6-70) which in part provides that all importations which arrived within the limits of the port of entry after February 21, 1970 shall be subject to the free market rate prevailing at the time of arrival of the goods. Since all the importations of petitioner arrived after February 21, 1970, the latter was accordingly made to pay the internal revenue taxes and customs duties due thereon based on the floating rate of exchange and not at the contracted rate in accordance with the forward exchange contracts.

Hence this appeal from the decision of respondent Secretary of Finance, in accordance with Section 2315 of the Tariff and Customs Code, as amended by Presidential Decree No. 34, after respondent Commissioner of Customs concurred with the findings in the decision dated January 24, 1973 of the Collector of Customs of Manila.

The facts as stipulated by the parties are as follows:

COME NOW the Petitioner and Respondents, by their respective undersigned counsels, and to this Honorable Court respectfully submit the following stipulation of facts:

1. That Petitioner is a corporation duly organized and existing under and by virtue of the laws of the Philippines with principal office at Pasong Tamo cor. Pasay Road, Makati, Rizal;

2. That Respondent Commissioner of Customs being the chief of the Bureau of Customs, is the government official in charge of the administration and enforcement of the tariff and customs laws of the Philippines and of the rules and regulations relative thereto;

3. That Respondent Secretary of Finance is the government official who is vested with the power of automatic review of decisions of the Bureau of Customs which are adverse to the government;

4. That on or about October 3, 1969, Petitioner purchased from Rhone Culese of France 47 sacks of Softine materials valued at $2,117.70 and entered under Import Entry No. 17212-70 subject of Manila Protest No. 4148. The merchandise was shipped from the port of origin or exportation on December 20, 1969. This importation was paid through letter of credit No. 97-2041 opened on February 2, 1969 with the Chartered Bank and covered by forward exchange contract No. 161, dated January 23, 1969, entered into by the Chartered Bank and the Petitioner stipulating the rate of exchange at ₱3.968 to a U.S. dollar;

5. That on or about November 18, 1969, Petitioner purchased from Bridgeport Brooks, Ltd. of England, tire manufacturing and repair materials valued at $1,000.00 entered under Import Entry No. 17215-70 subject of Manila Protest No. 4149; this merchandise was shipped from the country of origin or of the supplier on December 12, 1969; this was paid through Letter of Credit No. 97-2028 opened on November

28, 1969 with the Chartered Bank and covered by a Forward Exchange Contract No. 161 dated January 23, 1969 stipulating the rate of exchange at ₱3.968 to a U.S. dollar;

6. That on or about December 19, 1969, Petitioner purchased 67 bags of Softine materials from France valued at $3,095.10 and entered under Import Entry No. 18677-70 subject of Manila Protest No. 4150; the merchandise was shipped from the country of origin on January 14, 1970; this importation was paid through Letter of Credit No. 97-2145 opened on December 22, 1969 with the Chartered Bank and covered by Forward Exchange Contract No. 161, mentioned above. The stipulated rate of exchange therein is at ₱3.968 to a U.S. dollar;

7. That on or about January 15, 1970, Petitioner purchased Pine Tar code conine S from Sweden valued at $3,287.22 entered under Import Entry No. 18679-70 subject of Manila Protest No. 4151. The merchandise was shipped from the country of origin on January 15, 1970. This importation was paid through Letter of Credit No. 97-2113 opened on December 13, 1969 with the Chartered Bank and covered by Forward Exchange Contract No. 161 (aforementioned). The stipulated rate of exchange was at ₱3.968 to a U.S. dollar;

8. That on or about January 20, 1970, Petitioner purchased 341 bags of raw sulphur valued at $1,884.03 from a foreign supplier and entered under Import Entry No. 20499-70 subject of Manila Protest No. 4152. The merchandise was shipped from the country of origin on January 29, 1970 and was paid through Letter of Credit No. 29006 opened on December 29, 1969 with the First National City Bank but this was not covered by any forward exchange contract;

9. That on or about December 31, 1969, Petitioner purchased from a supplier in U.S. tire curing tubes at $201.03 and entered under Import Entry No. 20145-70 subject of Manila Protest No. 4153; the merchandise was shipped from the country of origin on January 23, 1970 and paid through Letter of Credit No. 27900 opened on October 2, 1969 with the First National City Bank. The Letter of Credit was covered by a Forward Exchange Contract No. 5750 dated January 7, 1970 with an agreed rate of exchange of ₱3.996 to a U.S. dollar;

10. That on or about December 22, 1969, Petitioner purchased from U.S. 7 bags of synthetic rubber valued at $231.64 and entered under Import Entry No. 21214-70 subject of Manila Protest No. 4154; the merchandise was shipped from the country of origin on January 13, 1970 and paid through Letter of Credit No. 24558 opened on May 5, 1969 with the First National City Bank; the Letter of Credit was covered by a Forward Exchange Contract No. 5750 dated January 7, 1970 with a contract rate of exchange therein at ₱3.996 to a U.S. dollar;

11. That on or about February 14, 1970, Petitioner purchased from Australia 32 wooden crates of tire cord nylon fabrics valued at $43,771.69 and entered under Import Entry No. 17883-70 subject of Manila Protest No. 4155. The merchandise was shipped from the country of origin on February 14, 1970 and paid through Letter of Credit No. 31377 openedon January 30, 1970 with the First National City Bank. This shipment was, however, not covered by any Forward Exchange Contract;

12. That on or about April 2, 1969, Petitioner also purchased from the U.S.A. tire curing tubes valued at $207.93 and entered under Import Entry No. 20663-70 subject of Manila Protest No. 4156; the merchandise was shipped from the country of origin on January 29, 1970 and paid through Letter of Credit No. 23852 opened on April 2, 1969 with the First National City Bank. This letter of credit was covered by a Forward Exchange Contract No. 5750, dated January 7, 1970 stipulating a rate of exchange of ₱3.996 to a U.S. dollar;

13. That on or about February 12, 1970, Petitioner purchased from Australia tire cord nylon fabric valued at $61,976.36 and entered under Import Entry No. 17937-70 subject of Manila Protest No. 4157; the merchandise was shipped from the country of origin on February 12, 1970 and paid

through Letters of Credit No. 31314 and 31377 opened respectively on January 25, 1970 and on January 30, 1970 with the First National City Bank. These Letters of Credit were not covered by any Forward Exchange Contracts;

14. That on or about January 27, 1970, Petitioner purchased from Holland 430 bags of zinc pigments valued at $7,278.75 and entered under Import Entry No. 21823-70 subject of Manila Protest No. 4158; the merchandise left the country of origin on January 30, 1970 and paid through Letter of Credit No. 249-46 opened on January 12, 1970 with the Chartered Bank. This Letter of Credit was covered by Forward Exchange Contract No. 214 dated January 14, 1970 stipulating a rate of exchange of ₱3.968 to a U.S. dollar;

15. The aforementioned Letters of Credti (L/C's Nos. 97-2041, 97-2028, 97-2145, 97-2113, 17900, 24558, 23852 and 249-46) covered by forward exchange contracts executed and perfected prior to February 21, 1970 were paid for by Petitioner at the rate of exchange agreed upon in the respective forward exchange contracts;

16. Those Letters of Credit (L/C's Nos. 29006, 31377 and 31314) not covered by forward exchange contracts were liquidated or negotiated by the foreign supplier prior to February 21, 1970 and were paid for by Petitioner on the basis of the Parity rate of exchange, namely, ₱3.900, ₱3.90 and ₱3.90, respectively, to a U.S. dollar;

17. On February 21, 1970, the Central Bank of the Philippines promulgated Central Bank Circular No. 289 which, among others, instituted the so-called "floating rate of exchange";

18. The Bureau of Customs, on February 23, 1970, promulgated Customs Administrative Order No. 6-70 which provided among others, that:

> "2. All importations which arrived within the limits of the port of entry after February 21, 1970 shall be subject to the free market rate prevailing at the time of arrival of the goods."

19. All the aforementioned importations arrived in the Philippines after February 21, 1970;

20. Pursuant to CAO-6-70, the Bureau of Customs computed the customs duties and (as agent of the Bureau of Internal Revenue) the internal revenue taxes due on said importations on the basis of the floating rate of exchange prevailing on the dates of their respective arrivals in the Philippines;

21. Consequently, the Petitioner was assessed and levied by the Bureau of Customs and it paid under protest to the Bureau of Customs additional Customs duties and Internal Revenue Taxes over and above those which would have been due and payable had the common rate used been the parity rate of ₱3.90 to U.S. $1.00. The amount of said additional customs duties and additional internal revenue taxes and the official receipts evidencing payments of customs duties and taxes are as follows:

Import Entry No.	Manila Protest No.	Declared Valuation	Additional Customs Duties	Additional Internal Revenue Taxes	O.R
17213	4148	$2,117.70	358	344	11272
17215	4149	1,000.00	222	168	11279
18677	4150	3,095.10	537	517	11975
18679	4151	3,287.22	618	595	11975
20499	4152	1,884.03	-	310	99868
20145	4153	201.03	48	30	99847
21214	4154	231.64	69	51	99942
17983	4155	43,771.69	22796	8652	99948
20663	4156	207.93	57	37	99955
17982	4157	61,976.36	31404	11918	99954
21223	4158	7,278.75	1368	1317	11977
		Total -	₱57,477.00	₱23,939.00	

22. Petitioner has filed, within the reglementary period provided for under the Tariff and Customs Code, formal protests with the Bureau of Customs seeking the recovery or credit of excess taxes and customs duties paid on the importations. The said protests with the Bureau of Customs were docketed as Manila Protest Nos. 4148 to 4158;

23. On August 17, 1972 the Central Bank through the Governor wrote the Collector of Customs that "it is the opinion of this Office that shipments covered by foreign exchange contracts executed prior to February 21, 1970, but which arrived in the Philippines after February 21, 1970 fall within the exception of Section 4 of CB Circular No. 289";

24. Consequently, on January 29, 1973 the Collector of Customs held that the importations whose Letters of Credit were covered by forward exchange contracts shall not be covered by CAO-6-70 while those importations whose Letters of Credit were not covered by forward exchange contracts are covered by CAO-6-70 utilizing the floating rate of exchange;

25. On March 14, 1974, Petitioner received a copy of the decision of the Bureau of Customs as modified by the Secretary of Finance. Said decision of the Bureau of Customs, as modified by the Secretary of Finance, dismissed all the protests docketed as Manila Protest Nos. 4148 and 4158;

26. The parties further reserve to present such additional evidence or witnesses as may be necessary to prove their respective contentions.

The parties do not quarrel that the main issue to be resolved is whether the customs duties and taxes on the eleven importations should be based on the value of the imported goods converted into Philippine Currency (a) at the free market rate prevailing at the time of importations pursuant to Customs Administrative Order No. 6-70, or (b) at the parity rates, or (c) at the rates of exchanges stipulated in the respective forward exchange contracts. Respondents, however, submit that the ultimate issue to be resolved is at what time the rate of exchange shall be determined for purposes of computing the correct customs duties and taxes/

Petitioner argues that Customs Administrative Order No. 6-70 should be correlated with Central Bank Circular No. 289 which serves as the authority and basis for the promulgation of the customs administrative order. Hence, the exceptions contained in Central Bank Circular No. 289 should prevail. Furthermore, since Central Bank Circular No. 289 applies prospectively, Customs Administrative Order No. 6-70 should likewise have prospective effect and should not impair the obligations of contracts. Petitioner also contends that Sections 201 and 204 of the Tariff and Customs Code should be correlated. Hence, in the conversion of the dutiable value, which is at the time of exportation, the applicable rate of exchange is that rate published or specified by the Central Bank at the time of the exportation of the goods.

Petitioner's argument that Central Bank Circular No. 289 serves as the authority and basis for the promulgation of Customs Administrative Order No. 6-70, hence, the exceptions contained therein should prevail, is positively without basis.

Under Section 602(a) of the Tariff and Customs Code, the duty of "the assessment and collection of the lawful revenues from imported articles and all other dues, fees, charges, fines and penalties accruing under the tariff and customs law," is vested in the Bureau of Customs. As a matter of fact, even for "the collection of the national internal revenue on imported articles, the Commissioner of Customs and his subordinates are constituted agents of the Commissioner of Internal Revenue", as expressly provided in Section 6 of the National Internal Revenue Code. Then comes the provision as to the rate of exchange to convert the value of imported articles, which is usually in foreign currency, into Philippine currency: "For the assessment and collection of import duty upon imported articles and for other purposes, the value and prices thereof quoted in foreign currency shall be converted into the currency of the Philippines at the current rate of exchange or value specified or published, from time to time, by the Central Bank of the Philippines." (Sec. 204, Tariff and Customs Code) And to be able to implement and execute the provisions of the Tariff and Customs Code, the law empowers the Commissioner of Customs, subject to the approval of the Secretary of Finance, to promulgate all rules and regulations necessary to enforce the provisions of the Code. (Section 608, Tariff and Customs Code.)

Construed together, the above provisions yield no other conclusion but that Customs Administrative Order No. 6-70 was promulgated by the Commissioner of Customs pursuant to Section 608 of the Tariff and Customs Code in order to execute and accomplish effectively his primary duty of assessing and collecting the lawful revenues from imported articles. While it is stated in the said administrative order that it is for the proper and effective enforcement of Central Bank Circular No. 289 and other Central Bank circulars related thereto, this was merely in compliance with the plain statutory command that the value and prices of imported articles "quoted in foreign currency shall be converted into the currency of the Philippines at the current rate of exchange or value specified or published, from time to time, by the Central Bank of the Philippines."

In effect then, since Central Bank Circular No. 289 instituted the "floating rate of exchange" starting February 21, 1970, in accordance with the mandate of the law, the Commissioner of Customs had to issue Customs Administrative Order No. 6-70 for the guidance of all concerned, pursuant to Section 608 of the Code in relation to Section 204, so that the value and prices of imported articles, for purposes of the assessment and collection of taxes and duties due thereon, should be converted into the currency of the Philippines at the floating rate of exchange. The law placed in the hands of the Commissioner of Customs, subject only to the approval of the Secretary of Finance, the authority to issue rules and regulations necessary to accomplish his statutory duty to assess and collect the lawful revenues from imported articles, but the same law also requires that in the conversion of the value of imported articles quoted in foreign currency into Philippine currency, he should apply the current rate specified by the Central Bank. To say, therefore, that Central Bank Circular No. 289 serves as the authority and basis for the promulgation of Customs Administrative Order No. 6-70 is to disregard and ignore the statutory authority and power of the Commissioner of Customs to make all rules and regulations necessary to enforce the provisions of the Tariff and Customs Code.

Against this backdrop, there is no basis, therefore, in the assertion that Central Bank Circular No. 289, together with the exceptions therein, and Customs Administrative Order No. 6-70 should be read together. The Court cannot overlook the absence from, or non-inclusion in, Customs Administrative Order No. 6-70 of Section 4 of Central Bank Circular No. 289. Central Bank Circular No. 289, in instituting the floating rate of exchange, specified, among others, the following exception:

> "Sec. 4.- The par value likewise shall not apply to all foreign exchange payments which shall be negotiated at the prevailing free market rate, except for outstanding foreign obligations and letters of credit covered by forward exchange for imports and invisible disbursements."

However, the same or any other similar provision is nowhere to be found in Customs Administrative Order No. 6-70. If it had been the intent to exclude foreign exchange payments for outstanding foreign obligations and letters of credit covered by forward exchange contracts, insofar as the assessment and collection of taxes and duties upon imported articles are concerned, the Commissioner of Customs could have easily done so by adding or incorporating Section 4 of Central Bank Circular No. 289 or any other similar section in his Customs Administrative Order No. 6-70. The terms of the Customs Administrative Order in question, issued pursuant to the rule making authority of the Commissioner of Customs, with the approval of the Secretary of Finance, provide the safest guide as to what are intended therein, to which respect is due and from which deviations or exceptions are not permissible.

Then, what possible justification can there be for giving petitioner herein preferential treatment by reading into Customs Administrative No. 6-70 an exception which is not there? Impairment of the obligations of contracts, as petitioner claims? Note that the exception to the application of the floating rate of exchange as provided for by the Central Bank in Circular No. 289 refers only to the rate of exchange applicable in cases of foreign payments for outstanding foreign obligations and foreign exchange payments for letters of credit covered by forward exchange contracts; but certainly not to the rate of exchange to be applied in determining the basis of assessment and collection of taxes and import duties upon imported articlew; otherwise, said Central Bank Circular might encroached upon the provisions of the Tariff and Customs Code.

On this point, respondents correctly argue that Central Bank Circular No. 289 was issued by the Central Bank pursuant to its powers to regulate the monetary system of the country. It introduces the "floating rate of exchange" system amd makes exceptions to it under Section 4. It does not, by any word or hint of any of its provision, intend to govern the manner taxes and duties shall be assessed which is primarily a customs function governed by the Tariff and Customs Code. To hold otherwise would in effect arrogate upon the Central Bank functions which are not given to it and, therefore, ultra vires. (P. 102, CTA records.)

As to the purpose of the exception of forward exchange contracts in the prevailing market rate under Section 4 of Central Bank Circular No. 289, respondents rightly observe that it is merely to protect the exporter or importer from undue fluctuations of foreign exchange, as a result of the institution of this new system, thereby placing one party in a great disadvantage vis-a-vis the other party. It therefore upholds the constitutional provision against the non-impairment of the obligation of contract rather violate it. It should be noted that this section refers only to the exchange applicable in cases of foreign payments for outstanding foreign obligations and foreign exchange payments for letters of credit covered by forward exchange contracts. It may not apply for the purpose of determining the rate of exchange as a basis for assessment and collection of import duties and taxes on imported articles which is governed by the provision of Section 204 of the Tariff and Customs Code. Otherwise, a mere circular would in effect amend a provision of law. (Pp. 102-103, CTA records.)

And as to the argument of petitioner that its "forward exchange contracts had to be respected by the Central Bank, otherwise the Circular would be an impairment of the obligations of contracts,"we agree with the observations of respondents that in the subject forward exchange contracts entered into by petitioner in which the exchange rate agreed upon was around ₱3.968 per $1.00, neither the Central Bank nor the Bureau of Customs was made a party to the same. Under the Civil Code of the Philippines, only parties to the contract are bound by the provision of the said contract. Petitioner and its supplier can not, therefore, bind the Bureau of Customs on the alleged forward exchange contracts. Moreover, it should be borne in mind that taxation is a governmental function. Private parties cannot enter into contracts to delimit this power. To go along with the arguments of petitioner would amount to adopting the contrary view. (Pp. 103-104, CTA records).

Anent this, it is hardly necessary to add that the imposition of a tax which affects an existing contract so as to increase the debt of one party or lessen the security of another, or impose additional burdens upon one class and release the burdens of the other class does not impair the obligation of contracts. (La Insular vs. Machuca Go-Tanco and Nubla Co-Siong, 39 Phil. 567; Philippine American Life Insurance Co. vs. Auditor General, L-19255, January 18, 1968, 22 SCRA 135.)

Nevertheless, petitioner would unwrap a thesis that since the subject importations had left the country of origin when Central Bank Circular

No. 289 and Customs Administrative Order No. 6-70 took effect, the value and prices of the imported articles quoted in foreign currency should be converted at the current rate of exchange specified by the Central Bank at the <u>time of exportation</u>.

Back to the statute. As stated earlier, Section 204 of the Tariff and Customs Code provides that for "the assessment and collection of import duty upon imported articles and for other purposes, the value and prices thereof quoted in foreign currency shall be converted into the currency of the Philippines at the current rate of exchange or value specified or published, from time to time, by the Central Bank of the Philippines." What shall be converted into Philippine currency at the current rate of exchange or value specified or published from time to time by the Central Bank? The same law gives the ready answer. It specifies: "the value and prices of imported articles." And for what purpose? The law says: "for the assessment and collection of import duty upon imported articles." The emphasis is on the words - "import duty upon imported articles." Accordingly, since the <u>import duty</u> is assessed and collected upon articles that are <u>imported</u>

into the Philippines, the rate of conversion into Philippine currency of the value and prices of such imported articles quoted in foreign currency must necessarily be at the current rate of exchange or value specified or published by the Central Bank at the time of importation. The very words given to the term "import duties or customs duties" connote that they are but taxes imposed on goods upon importation into the country. (10 Words and Phrases 774)

This brings us to the question as to when are articles imported into the Philippines? Or, when is there importation? Section 1202 of the Tariff and Customs comes in and provides: "Importation begins when the carrying vessel or aircraft enters the jurisdiction of the Philippines with intention to unlade therein. Importation is deemed terminated upon payment of the duties, taxes and other charges due upon the articles, or secured to be paid, at a port of entry and the legal permit for withdrawal shall have been granted, or in case said articles are free of duties, taxes and other charges, until they have legally left the jurisdiction of the customs." Note that importation begins only when the carrying vessel or aircraft enters Philippine jurisdiction with intention to unload and is not terminated until the duties, taxes and other charges due upon the articles are paid or secured to be paid at the port of entry and the legal permit for withdrawal has been granted. To say, therefore, that for the assessment and collection of the import duties and taxes upon imported articles, the value and prices of such imported articles quoted in foreign currency should be converted at the current rate of exchange specified by the Central Bank at the time of exportation, when such import duties and taxes are imposed upon the importation of articles, is to incur in self-contradiction. The import duties and taxes being paid by petitioner are imposed upon its importations, and since articles are not considered imported unless the duties, taxes and other charges are paid, or secured to be paid, for the assessment and collection of such duties and taxes upon such articles, the value and prices thereof quoted in foreign currency should therefore be converted into Philippine currency at the current rate of exchange specified by the Central Bank at the time of importation. This is but in conformity with the rule expressed in Section 205 of the Tariff and Customs Code that "Imported articles shall be subject to the rate or rates of import duty existing at the time of entry, or withdrawal from warehouse, in the Philippines, for consumption."

Petitioner would want to seize the term "the duty shall be assessed upon the market value or price at which, at the time of exportation", found in Section 201 of the Tariff and Customs Code as a recognization of its theory that the conversion rate of exchange should be that prevailing at the time of exportation. The argument misses the point. In its textual completeness, Section 201 refers, as its title expressly states, to the basis of the dutiable value "whenever an imported article is subject to an ad valorem rate of duty". It should be stressed that for purposes of determining the customs duty on imported articles, articles are either subject to specific rate of duty based on weight under Section 202 of the Tariff and Customs Code or based on value under Section 201. Centrally, Section 201 deals with the determination of the value of an imported article whenever it is subject to an ad valorem rate of duty, but certainly does not determine the time in which the rate of exchange for the purpose of conversion of foreign currency into the currency of the Philippines, which is treated under Section 204 of the Tariff and Customs Code. Reduced into simple terms, Section 201 provides that whenever an imported article is subject to an ad valorem rate of duty (not weight), the duty shall be assessed upon the market value or price at the <u>time of exportation</u>, but for the assessment and collection of the duty upon an imported article after its value has been determined, such value or price shall be converted into the currency of the Philippines at the current rate of exchange or value specified or published by the Central Bank, <u>at the time of importation</u>.

In the light of the foregoing, the judgment of respondent Secretary of Finance affirming the decision of the Bureau of Customs denying Protests Nos. 4152 4155 and 4157, while reversing that portion of the decision upholding Protests Nos. 4148, 4149, 4150, 4151, 4154, 4156, and 4158, must stand. Accordingly, all the protests filed by petitioner The Goodyear Tire & Rubber Company of the Philippines, Ltd., involved in this case are hereby denied for lack of merit.

WHEREFORE, the decision appealed from is affirmed. With costs against petitioner.

IT IS SO ORDERED.

Quezon City, July 13, 1977.

Amante Filler

AMANTE FILLER
Acting Presiding Judge

I CONCUR:

CONSTANTE C. ROAQUIN
Associate Judge