

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

LT. (JG) F.S. INTENGAN,
Doing Business Under the
Name and Style "Philippine
Navy Officers' Club"
Petitioner.

-versus-

C.T.A. CASE NO. 186

COMMISSIONER OF CUSTOMS,
Respondent.

11-14-Jb

11/14/56

X - - - - - X

DECISION

The "Philippine Navy Officers' Club" is an association of officers of the Philippine Navy. It is the claimant of one (1) Combination Frigidaire and Electric Range, which was brought from Japan by the RPS "MISAMIS ORIENTAL", a unit of the Philippine Navy, on September 2, 1954. The said article was ordered forfeited by the Collector of Customs of Manila in a decision rendered on March 18, 1955, for being an unmanifested merchandise, subject to forfeiture under Section 1363 (g) of the Administrative Code. On appeal, respondent Commissioner of Customs affirmed the decree of forfeiture.

On September 5, 1955, the "Philippine Navy Officers' Club" in its own name filed a petition for review with this Court appealing from the decision of respondent. In his answer, through counsel, respondent alleged, as one of the special and affirmative defenses, that petitioner "has no legal capacity to sue, because assuming it is registered under Act 3883 which provides for the registration of a

DECISION-
C.T.A. CASE NO. 186

- 2 -

business name, the same does not endow it with juridical personality."

On February 6, 1956, an amended petition for review was filed in the name of Lt. (JG) F.S. Intengan, "doing business under the name and style 'Philippine Navy Officers' Club'". Again, in his answer to the amended petition for review, respondent alleged that "the petitioner ALTHOUGH OF LEGAL AGE AND WITH CAPACITY TO SUE IN HIS PRIVATE CAPACITY IS NEVERTHELESS SUING IN HIS CAPACITY AS CLUB OFFICER OF THE PHILIPPINE NAVY OFFICERS' CLUB WHICH has no legal capacity to sue, because assuming it is registered under Act No. 3883 which provides for the registration of a business name, the same does not endow it with juridical personality."

This case was heard jointly with the cases of Leonardo Q. Nuval v. Commissioner of Customs, C.T.A. Case No. 185 and Lt. Alex V. Brillo, doing business under the name and style "PNOB Commissary" v. Commissioner of Customs, C.T.A. Case No. 176. Petitioner in this case did not file a memorandum after the termination of the hearing and has relied solely on the memorandum attached to the original petition for review.

The "Philippine Navy Officers' Club" is obviously a social club. It is registered with the Bureau of Commerce under Act No. 3883, as amended by Act No. 4147, merely as a "firm name or business name or style". It has, therefore, no juridical personality. Conse-

DECISION -
C.T.A. CASE NO. 186

- 3 -

quently, it has no legal capacity to sue. It may, however, sue in the names of all the individual members.

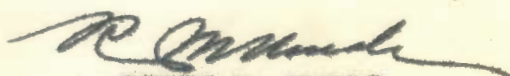
"x x x . Associations cannot sue nor be sued, but all the individual members may. (Pritch v. Jones, 8 Phil., 1; Yu Bunuan v. Marcada, 10 Phil., 265; Ang Seng Quen v. Te Chico, 12 Phil., 547; Strachan v. Ewaldi, 22 Phil., 295; Lopez v. Sefao, 31 Phil., 319.)" (1 Moran, Comments on the Rules of Court, 28.)

Petitioner F. S. Intengan alleges that he has filed the instant petition for review "in his capacity as Club Officer of the Philippine Navy Officers' Club". A club officer of a social club has no right or authority as such club officer to sue in behalf of the club.

As neither petitioner F.S. Intengan, in his capacity as club officer of the "Philippine Navy Officers' Club", nor the club itself has legal capacity to institute the present action, the herein petition for review has to be, as it is hereby, dismissed, with costs against petitioner.

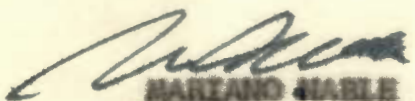
SO ORDERED.

Manila, November 14, 1956.

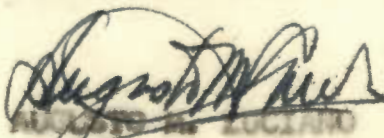


ROMAN M. URALI
Associate Judge

WE CONCUR:



MARIANO J. ABLE
Presiding Judge



AUGUSTO M. LUCIANO
Associate Judge