

**\*\*Title\*\*:** Bache & Co. (Phil.), Inc. and Frederick E. Seggerman vs. Hon. Judge Vivencio M. Ruiz, et al.

**\*\*Facts\*\*:**

On February 24, 1970, Commissioner of Internal Revenue Misael P. Vera sought a search warrant from Judge Vivencio M. Ruiz against Bache & Co. (Phil.), Inc. and its president Frederick E. Seggerman for alleged tax code violations. The application for the search warrant was made by Revenue Examiner Rodolfo de Leon, with Arturo Logronio as the affirming witness. Despite Judge Ruiz hearing another case, preliminary procedures for the search warrant's issuance proceeded through his Deputy Clerk of Court, with the Judge later signing the warrant, Search Warrant No. 2-M-70, on February 25, 1970. On February 28, BIR agents executed the warrant, leading to the seizure of numerous company documents. Subsequently, Bache & Co. sought to quash the warrant and on March 3, 1970, filed a petition with the Court of First Instance of Rizal, which was eventually dismissed. Meanwhile, based partly on the seized documents, the BIR assessed taxes against Bache & Co. totaling P2,594,729.97.

**\*\*Issues\*\*:**

1. Whether Judge Ruiz failed to personally examine the complainant and the witness, violating constitutional and procedural requirements.
2. Whether the search warrant was issued for more than one specific offense, against the requirements.
3. Whether the search warrant failed to particularly describe the things to be seized, breaching constitutional mandates.

**\*\*Court's Decision\*\*:**

1. **\*\*Regarding Personal Examination\*\*:** The Court held that Judge Ruiz indeed did not personally examine the complainant and witness, a requirement under both the Philippine Constitution and the Rules of Court to establish probable cause. Instead, the examination was delegated, which was found to be improper.
2. **\*\*Specific Offense\*\*:** The Supreme Court agreed that the search warrant was overly broad, encompassing multiple offenses under the National Internal Revenue Code, hence violating the rule that a search warrant must pertain to one specific offense.
3. **\*\*Particular Description of Seized Items\*\*:** The Court found the description of items to be seized under the warrant to be too general, not meeting the specificity required by law, thus making the warrant constitutionally infirm.

**\*\*Doctrine\*\*:**

This case reinforced the doctrine that a search warrant must be issued by a judge who has personally examined the complainants and their witnesses, pertain to only one specific offense, and particularly describe the items to be seized. It underscores the protections against unreasonable searches and seizures under Philippine law, mirroring principles in the US legal system.

**\*\*Class Notes\*\*:**

- For a search warrant to be valid, there must be personal examination by the issuing judge of the complainant and any witnesses.
- A search warrant must be specific to one offense.
- Items to be seized must be particularly described in the warrant.
- Failure in any of these requirements renders a search warrant void and unconstitutional.
- Corporations, despite their distinct legal personality, are entitled to protections against unreasonable searches and seizures.

**\*\*Historical Background\*\*:**

This case occurred during a period of increasing scrutiny over corporate compliance with tax laws in the Philippines. It reflects the delicate balance between the state's power to enforce tax laws and the constitutional rights of individuals and corporations against unreasonable search and seizure. This decision is notably aligned with the principles of due process and privacy rights, emphasized during a time when the Philippines was grappling with questions of legal procedure and constitutional protection under the rule of law.