

**\*\*Title:\*\*** Legaspi v. Minister of Finance, et al. – Constitutionality of Presidential Decree 1840

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

Valentino L. Legaspi, an incumbent member of the interim Batasang Pambansa, filed a petition challenging the constitutionality of Presidential Decree No. 1840, which granted tax amnesty and other related provisions. Legaspi argued the decree was issued without the concurrence of the Batasang Pambansa, as required by the Constitution.

**\*\*Procedural Posture:\*\***

Petitioner: Valentino L. Legaspi

Respondents: The Minister of Finance and the Commissioner of the Bureau of Internal Revenue

Petitioner contended that:

1. The decree was promulgated under Amendment No. 6 of the 1973 Constitution, which was not reaffirmed in the 1981 amendments.
2. The legislative power vested in the Batasang Pambansa was violated as the decree did not get its concurrence.
3. The decree raised uncertainties regarding its benefits and protection for taxpayers, including the petitioner.

The Court needed to determine whether Amendment No. 6 remained valid after the 1981 constitutional amendments, thereby validating the President's power to issue such decrees.

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

1. Whether Amendment No. 6 of the 1973 Constitution was rendered inoperative or repealed by the 1981 amendments.
2. Whether the President retained the power granted by Amendment No. 6 to issue decrees without Batasang Pambansa's concurrence after the separation of presidential and prime ministerial roles by the 1981 amendments.

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

**\*\*Issue 1: Validity of Amendment No. 6 after the 1981 Amendments\*\***

The Court emphasized that constitutional interpretation must consider the historical contexts and practical necessities at the time of the amendments. The 1981 amendments did not explicitly repeal Amendment No. 6; thus, it remained operative. The provision was

originally intended to ensure the President could act swiftly in times of emergency and was designed to be a permanent constitutional feature unless explicitly repealed.

**\*\*Issue 2: President's Power under Amendment No. 6\*\***

The power to issue decrees as per Amendment No. 6 did not require concurrent legislative power only when the President and the Prime Minister were the same person. The intention behind Amendment No. 6 was to vest legislative authority during emergencies in the highest executive official, reflecting a pragmatic approach for effective governance.

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

The Court established that Amendment No. 6 continues to be valid even after the 1981 constitutional amendments. It reaffirmed that constitutional provisions should be interpreted in light of their historical context and necessity, whereby legislative powers granted in times of emergency are intended to support effective governance during crises.

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

Key Elements of the Case:

1. **\*\*Amendment No. 6\*\***: Grants the President (or Prime Minister) the power to issue decrees in emergencies or when legislative bodies fail to act adequately.
2. **\*\*Legislative Power\*\***: While legislative power is primarily vested in the Batasang Pambansa, the President retains emergency legislative powers.
3. **\*\*Constitutional Continuity\*\***: Amendments not explicitly repealed remain valid.
4. **\*\*Emergency Powers Doctrine\*\***: Facilitates executive action during crises to ensure national security and public welfare.

Relevant Provisions:

- **\*\*1973 Constitution, Amendment No. 6\*\***: Emergency powers for President/Prime Minister
- **\*\*1981 Constitutional Amendments\*\***: Separated the offices of President and Prime Minister but did not spell out repeal of Amendment No. 6.

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

The case reflects the political and constitutional evolution in the Philippines post-Martial Law. The 1976 Amendment No. 6 was viewed as a tool to allow rapid executive action during emergencies, balancing the need for martial law and democratic governance. Despite the 1981 move towards a modified parliamentary system and the separation of the President and Prime Minister roles, the essential powers under Amendment No. 6 were intended to endure to safeguard national interests effectively.

**\*\*Conclusion:\*\***

In resolving the issues, the Supreme Court of the Philippines emphasized the practical need for continuity and stability within the constitutional framework, particularly concerning executive emergency powers, affirming the validity and application of Amendment No. 6 post-1981 amendments. The petition by Valentino L. Legaspi was dismissed, and no costs were awarded.