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****Title:**** Gonzaga vs. David, 110 Phil. 460 (1957)

****Facts:****

1. In February 1957, Mariano Gonzaga registered a cargo truck and a passenger bus with the Motor Vehicles Office.
2. He paid the first installment of the registration fees for 1957 at that time.
3. Gonzaga sent the second installment of P500.00 via postal money orders on August 31, 1957.
4. The postal money orders were postmarked on August 31, 1957.
5. The Registrar of the Motor Vehicles Office in Cagayan ruled that the payment was late, as the last working day of August 1957 was August 30.
6. The Registrar sought to impose a 50% delinquency penalty and threatened to confiscate the vehicles' registration certificates.
7. Gonzaga filed an action in the Court of First Instance, which ruled in his favor, declaring that the payment was made within the lawful period.

****Procedural Posture:****

1. Gonzaga filed an action in the Court of First Instance.
2. The court ruled in Gonzaga's favor based on stipulated facts.
3. The Registrar of the Motor Vehicles Office appealed the decision to the Supreme Court.

****Issues:****

1. Was the remittance made by Gonzaga on August 31, 1957, within the time fixed by law for the second installment of registration fees?
2. Should the last working day be considered the deadline for payments, or should the actual date of August 31 be the deadline?

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

1. The Supreme Court ruled that the remittance was made within the time fixed by law.
2. The Court interpreted Section 8(1) and Section 6(b) of Act 3992, as amended, determining that the date of the postal cancellation is considered the date of application.
3. Even though government offices were closed on August 31 due to the "40-Hour Week Law," the Post Office was still operational.
4. The Court also referenced Section 31 of the Revised Administrative Code, which allows acts to be performed on the next business day if the last day falls on a holiday.

5. As August 31 was a special public holiday, Gonzaga's action on that date was within the lawful period, affirmed by the precedent in Calano vs. Cruz.

****Doctrine:****

- ****Payment Deadline Interpretation:**** The date of postal cancellation is considered the payment date for determining compliance with statutory deadlines if remittance is made by mail.
- ****Holiday Extension:**** Section 31 of the Revised Administrative Code allows deadlines falling on holidays to be extended to the next working day.

****Class Notes:****

1. ****Key Elements:****

- Compliance with statutory deadlines.
- Interpretation of "last working day."
- Consideration of postal cancellations as the effective date of transactions.
- Impact of public holidays on legal deadlines.

2. ****Relevant Provisions:****

- ****Act 3992, Sec. 8(1):**** Deadlines for registration fee payments.
- ****Act 3992, Sec. 6(b):**** Postal cancellation considered as the date of application.
- ****Revised Administrative Code, Sec. 31:**** Acts due on holidays to be performed the next business day.
- ****Republic Act No. 1880:**** "40-Hour Week Law."

****Historical Background:****

- The case took place in the context of the implementation of new labor regulations under the "40-Hour Week Law," which aimed to standardize working hours for government offices. This scenario intersected with traditional practices around deadlines and public holidays, making clear legal interpretation necessary for consistent application.

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