

THE PEOPLE OF THE PHILIPPINES, PLAINTIFF-APPELLEE, VS. HON. HILARION U. JARENCIO, AS PRESIDING JUDGE OF THE COURT OF FIRST INSTANCE OF MANILA, BRANCH XXIII, MANILA, AND MANILA J...

G.R. No. L-34541. April 05, 1984

Ponente: ABAD SANTOS, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/0b6cd55b58ca/>

ABAD SANTOS, J.:

On April 25, 1969, respondent Judge Hilarion Jarencio issued a search warrant authorizing the agents of the National Bureau of Investigation (NBI) to seize certain papers from the premises of the Manila Jockey Club, Inc., the private respondent. Pursuant thereto thirteen (13) books of accounts were seized by the NBI.

The NBI filed a complaint with the City Fiscal of Manila against Manila Jockey Club, Inc. et al. (I.S. No. 69-15762) for violation of Sec. 74 of the National Internal Revenue Code. The complaint was dismissed by the City Fiscal on August 31, 1971, but the dismissal was appealed by the NBI to the Secretary of Justice. Pending the appeal, the respondent judge, upon motion of Manila Jockey Club, Inc., ordered the return of the seized books of accounts.

The instant petition seeks to annul the order of the respondent judge to return the books of accounts to the Manila Jockey Club, Inc. even before the Secretary of Justice had resolved the appeal. This Court issued a temporary order on January 20, 1972 to restrain the return of the books of accounts.

On January 9, 1984, We issued a resolution which reads in part:

"Considering that decision of the Secretary of Justice on the appeal of the NBI is relevant to the resolution of the instant petition, the parties are required to FILE appropriate MANIFESTATIONS/ MOTIONS in the premises." (Rollo, p. 142.)

On February 1, 1984, Manila Jockey Club, Inc. manifested that:

"1. I.S. No. 69-15762 filed with the City Fiscal of Manila against the private respondent, et al., for alleged violation of Section 74 of the National Internal Revenue Code was dismissed and finally terminated a long time ago. Private Respondent was assessed by the Commissioner of Internal Revenue for its liability during the period involved in said case and said assessment was forthwith paid by the Private Respondent. As far as Private Respondent is concerned, since then no action has been taken either by the National Bureau of Investigation or the Secretary of Justice on the matter.

"2. As far as Private Respondent is concerned, no case is now pending against the Private Respondent either with the City Fiscal of Manila, or the NBI, or the Secretary of Justice, or with any other body for that matter, to warrant the further withholding from the Private Respondent of the books of accounts seized by the NBI and ordered by the Respondent Judge to be returned to the Private Respondent.

"WHEREFORE, it is respectfully prayed that the thirteen (13) books of accounts of Private Respondent seized

by the NBI be returned to the Private Respondent." (Rollo, pp. 147-148.)

On March 21, 1984, the Solicitor General manifested, inter alia, that:

"4. Considering that the dismissal by the City Fiscal of Manila of the complaint filed by the NBI against the Manila Jockey Club, Inc. for violation of the National Internal Revenue Code has been upheld by the Minister of Justice, petitioner interposes no objection to the dismissal of the instant petition and the prayer of private respondent contained in its Manifestation dated February 1, 1984 that its 'thirteen (13) books of accounts x x x seized by the NBI be returned x x x'." (Rollo, p. 152.)

WHEREFORE, the instant petition is hereby dismissed and, as prayed for, the NBI is ordered to return to the private respondent the thirteen (13) books of accounts seized from it. No costs.

SO ORDERED.

Makasiar, (Chairman), Aquino, Concepcion, Jr., Guerrero, De Castro, and Escolin, JJ., concur.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.