

MARIANO S. GONZAGA, PETITIONER AND APPELLEE, VS. AUGUSTO CE DAVID, AS REGISTRAR OF THE MOTOR VEHICLES OFFICE OF CAGAYAN, RESPONDENT AND APPELLANT.

G.R. No. L-14858. December 29, 1960

Ponente: REYES, J.B.L., J.

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REYES, J.B.L., J.:

The essential antecedents of this case are not disputed. On February, 1957, Mariano Gonzaga, as owner, registered with the Motor Vehicles Office a cargo truck and a passenger bus, paying the first installment for registration fees due on said vehicles for 1957. To cover the second installment for registration fees, Gonzaga remitted to the Provincial Treasurer of Cagayan, by registered mail, P500.00, under postal money orders Nos. 18553, 18554 and 18555, purchased from and issued by the Post Office of Camalaniugan, Cagayan. The postal cancellation mark on the envelope containing the remittance of Gonzaga bears the date August 31, 1957; so does the postal cancellation mark on the face of the money orders.

The Registrar of the Motor Vehicles Office of Cagayan ruled that pursuant to Section 8(1), Act 3992, otherwise known as the Revised Motor Vehicle Law, the second installment for registration fees was payable on or before the last working day of August; that the last working day of August, 1957 was Friday, August 30, 1957; that consequently, the remittance of Gonzaga bearing postal cancellation mark dated August 31, 1957 was made beyond the time fixed by law. Accordingly, said official sought to impose a 50% delinquency penalty, or otherwise, threatened to confiscate the certificate of registration for the two trucks (Annexes "B" & "C").

Gonzaga brought this action in the Court of First Instance, which, upon a stipulation of facts, rendered judgment, the dispositive part reading—

"Por tanto, el Juzgado dicta decision declarando, como por la presente declara, que el pago hecho con los giros postales Nos. 18553, 18554 y 18555, por el recurrente, se ha hecho dentro del plazo fijado por ley; y, por tanto, el recurrente no ha incurrido con morosidad en cuanto a dicho pago.

Se ordena al recurrido, sus agentes y representantes, que se abstengan de confiscar el certificado de registro de los dos trucks del recurrente, por la alegada morosidad del citado pago.

Sin costas.

ASI SE ORDENA."

The only issue in this appeal, is whether the remittance of petitioner-appellee covering the second installment of registration fees for 1957, made by registered mail with postal cancellation dated August 31, 1957, was within the time fixed by law. .

The following are the pertinent provisions of Act 3992, as amended— -

Sec. 8(I) " * * * The registration' fees provided in this Act for trucks may be payable in two equal installments,

the first to be paid on or before the last working day of February, and the second to be paid on or before the last working day of August." (Italics supplied)

Sec. 6(b) "The date of cancellation of the postage stamps of envelopes containing money orders, checks, or cash shall be considered as the date of application. * * *."

In support of its contention that August 30, and not August 31, was the last working day of August, 1957, respondent-appellant invokes Republic Act No. 1880, otherwise known as the "40-Hour Week Law", pursuant to which government offices are to hold office from Monday to Friday only, unless one of those expressly exempted therefrom.

As correctly held by the court below, the fact that, pursuant to Republic Act 1880, the Motor Vehicles Office in Tuguegarao, Cagayan, had no office on Saturday, August 31, 1957, is immaterial in the case. The last working day contemplated in Sec. 8(1) of Act 3992 as amended should not necessarily mean the last working day for the Motor Vehicle office. Under Sec. 6(b) of said Act, providing for payment of registration fees by mail, the date of cancellation of the postage stamps of the envelope containing the remittance is considered the date of application. Consequently, Where the manner of payment falls under said Section 6 (b), the law, in recognizing the date of cancellation as the date of application, impliedly permits of a remittance or payment within that last day of August that the Post Office may still effect cancellation; and the remittance, in fact, bears a postal cancellation, dated August 31, 1957. Moreover, it is not pretended by respondent appellant that the Post Office ceased, or has ceased, to transact business and discharge its functions on Saturdays by reason alone of Republic Act No. 1880. Clearly, therefore, the remittance by petitioner-appellee was within the time fixed by law, as provided in "Section 8(1), in connection with Section 6(b) of Act 3992, as amended.

The fact that August 31, 1957 was declared a special public holiday by Proclamation No. 437 (dated August 21, 1957) of the President of the Philippines did not have the effect of making the preceding day, August 30, the last day for paying registration fees without penalty. On the contrary, Section 31 of the Revised Administrative Code provides—

"Sec. 31. Pretermission of holiday.—Where the day, or the last day, for doing any act required or permitted by law falls on a holiday, the act may be done on the next succeeding business day."

In *Calano vs. Cruz*, 91 Phil., 247, we ruled as follows:

"The complaint filed by the petitioner herein was presented in the court a quo on November 23, 1951, exactly on the eighth day after the proclamation of the respondent as duly elected councilor for the municipality of Orion, Bataan. It happens, however, that November 22, 1951, the last day of the seven-day period prescribed by Section 173 of the Revised Election Code, was declared a "Special Public Holiday For National Thanksgiving" by Proclamation No. 290, series of 1951, of the President of the Philippines. The trial court held that the provisions of Section 1 of Rule 28 of the Rules of Court could not be applied to the case at bar because it is an election case (Rule 132, Rules of Court), and declared that the complaint was filed outside of the period provided for by law. Assuming that Section 1 of Rule 28 of the Rules of Court is not applicable, the law applicable is Section 81 of the Revised Administrative Code, which provides that "Where the day, or the last day, for doing any act required or permitted by law falls on a holiday, the act may be done on the next succeeding business day." The court a quo, therefore, committed an error in declaring that the complaint was filed out of time."

The ruling is on all fours on the issue before us, and against respondent-appellant.

The decision appealed from is affirmed. Without costs.

Bengzon, Padilla, Bautista Angelo, Labrador, Concepcion, Barrera, Gutierrez David, Paredes, and Dizon, JJ.,

concur.

Judgment affirmed.

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