

**MISAEAL P. VERA, AS COMMISSIONER OF INTERNAL REVENUE, AND
THE FAIR TRADE BOARD, PETITIONERS, VS. HON. SERAFIN R.
CUEVAS, AS JUDGE OF THE COURT OF FIRST INSTANCE OF MANILA,
BRANCH...**

G.R. Nos. L-30793-94. July 30, 1979

Ponente: DE CASTRO, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/6344a5bc4c72/>

DE CASTRO, J.:

This is a petition for certiorari and prohibition with preliminary injunction, seeking to set aside the writs of preliminary injunction issued in Civil Cases Nos 52276 and 52383 of the Court of First Instance of Manila, entitled "Institute of Evaporated Filled Milk Manufacturers of the Philippines, Inc., et al., plaintiffs vs. Jose B. Lingad, as Commissioner of Internal Revenue, defendant", and "Institute of Evaporated Filled Milk Manufacturers of the Philippines, Inc., et al., petitioners vs. The Fair Trade Board, respondents."

The first case is an action for injunction to restrain the Commissioner of Internal Revenue from requiring the respondent Filled Milk Companies to print on the labels of their products the words "This milk is not suitable for nourishment for infants less than one year of age" or other equivalent words, as required in Section 169 of the Tax Code.

The second case is an action to enjoin proceedings in the Fair Trade Board on the complaints against Filled Milk Companies for mislabelling and/or misbranding of milk products.

No writ of preliminary injunction or restraining order having been issued in the instant petition against the Court of First Instance of Manila, the latter went on with the hearing of the aforecited cases and thereafter rendered its decision disposing as follows:

"Wherefore, judgment is hereby rendered:

"In Civil Case No. 52276:

"(a) Perpetually restraining the defendant, Commissioner of Internal Revenue, his agents, or employees from requiring plaintiffs to print on the labels of their filled milk products the words: 'This milk is not suitable for nourishment for infants less than one year of age' or words with equivalent import and declaring as null and void and without authority in law, the order of said defendant dated September 28, 1961, Annex "A" of the complaint, and the Ruling of the Secretary of Finance, dated November 12, 1962, Annex "G" of the complaint; and

"In Special Civil Action No. 52383:

"(b) Restraining perpetually the respondent Fair Trade Board, its agents or employees from continuing in the investigation of the complaints against petitioners docketed as FTB I.S. No. 2, or any charges related to the manufacture or sale by the petitioners of their filled milk products and declaring as null the proceedings so far undertaken by the respondent Board on said complaints."

The decision of the Court of First Instance of Manila was raised to this Court for review by a petition for certiorari with preliminary injunction,[1] in which this Court affirmed the decision of the Court of First Instance of Manila. The present petition has, therefore, been rendered moot and academic.

ACCORDINGLY, this petition is hereby dismissed. No costs.

Teehankee, (Chairman), Makasiar, Fernandez, Guerrero, and Melencio-Herrera, JJ., concur.

[1] Misael Vera, et al., vs. Hon. Serafin Cuevas, et al., G.R. No. L-33693-94, May 31, 1979.

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.