

TEODORO M. CASTRO, AS INTERNAL REVENUE DIRECTOR FOR SOUTHERN LUZON, PETITIONER, VS. RUFINO G. HECHANOVA, AS SECRETARY OF FINANCE, BENJAMIN N. TABIOS, AS COMMISSIONER OF INTERNAL...

G.R. No. L-23635. August 31, 1966

Ponente: BARRERA, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/a48a55b51ca4/>

BARRERA, J.:

This is a proceeding for prohibition, mandamus, and quo warranto commenced by Teodoro M. Castro, a Civil Service employee with more than 33 years of service in the government and at the time holding the position of Internal Revenue Regional Director I (R-53), assigned to the Southern Luzon District (No. 7) with office at San Pablo City, wherein he contests the legality and constitutionality of Internal Revenue Travel Assignment Order No. 100-64 of the Commissioner of Internal Revenue, dated August 14, 1964, which reads:

"TRAVEL ASSIGNMENT ORDER NO. 100-64

"The exigencies of the revenue service so requiring and pursuant to Section 12 of the National Internal Revenue Code, the following personnel are hereby relieved of their present duties and directed to report to their new assignments as indicated hereunder opposite their respective names:

NAME

G.R.

FROM

TO

1. Bernardo Carpio

R-53

Rev. Oprsn. Head Inspection dept.

Regional Director, RO-14, Davao City

2. Luis Velasco

R-53

Regional Director, RO-14, Davao City

Regional Director, RO-7, San Pablo City

3. Teodoro Castro

R-53

Regional Director, RO-7, San Pablo City

"Before leaving for their new assignments, the personnel concerned must first comply with the requirements of Field Circular No. V-25 regarding inventory of pending papers, correspondence and other property responsibilities in their possession.

"This Order takes effect immediately upon its approval.

"(Sgd.) BENJAMIN N. TABIOS

Acting Commissioner of Internal Revenue

"APPROVED

"(Sgd.) RUFINO G. HECHANOVA

"Secretary"

Petitioner, whose request for reconsideration of the aforesaid travel assignment order was denied by both the respondents Commissioner of Internal Revenue and Secretary of Finance, contends, among other things, that his assignment from "field" to "desk" work without the corresponding appointment to the latter position, amounts to removal without just cause; and that, if he were to be given another assignment at all, it should properly be as Regional Director of Quezon City, which would actually be a promotion for him.

For their part, respondents allege that the assignment was merely temporary and was effected pursuant to Section 12 of the National Internal Revenue Code; that such temporary transfer of petitioner (whose position as Regional Director carries Wapco Range 53) to discharge the functions of Revenue Operations head (with Wapco Range 57) in the central office is actually a promotion in rank, because the latter position has higher duties-classification under the Wapco rating. Thus, the temporary designation is not violative of the Constitution or of the Civil Service Law and rules.

There seems to be no controversy as to the fact that the respondent Commissioner of Internal Revenue had been issuing orders effecting transfers of internal revenue officials and employees, but this, it is claimed, is only temporary in nature and is done in the interest of the service, as authorized by Section 12 of the Internal Revenue Code. Considering the nature of this proceeding, we are in no position to pass upon the motive for such movement of personnel, or to determine whether the transfer of petitioner Castro from a regional office to another executive post in the central office was caused by his lack of "political backer or patron", as claimed by him, or actually part of respondent Commissioner's administrative program designed avowedly to improve the service of the agency. The only issue this case presents for resolution is whether the ordered assignment of petitioner against his will, to a position other than that to which he was duly appointed, constitutes removal without cause and, consequently, violates the constitutional principle of security of tenure for government employees.

Under the law, respondents, as the administrative heads of the Bureau of Internal Revenue, not only have administrative supervision and control over the same,[1] but are also specifically empowered to assign revenue personnel to other duties, thus:

"SEC. 12. ASSIGNMENT OF INTERNAL REVENUE AGENTS AND OTHER EMPLOYEES TO OTHER DUTIES.--The Collector of Internal Revenue may, with the approval of the Secretary of Finance, assign internal revenue agents and other officers and employees of the Bureau of Internal Revenue without change in their official character or salary to such special duties connected with the administration of the revenue laws as

the best interest of the service may require." (National Internal Revenue Code.)

Petitioner, however, contends that for the exercise of the foregoing authority to be valid, the assignment of personnel should involve the performance of some "special duties" and should not result in any change in the official character of their positions and salaries. In assailing the validity of the travel assignment order in question, petitioner claims that being a regional director, to discharge the functions of Revenue Operations-head cannot be considered as performance of a special duty.

The term "special duties" mentioned in the law, evidently is here being equated by the petitioner with work requiring the use of some special talent or knowledge. It may be pointed out, however, that the title of Section 12 of the Revenue Law mentions the assignment of revenue employees to "other duties", and the body thereof refers to "such special duties connected with the administration of the revenue law." To our mind, the "special duties" mentioned in the law refer not to a "special" or extraordinary or different undertaking, but to functions or work other than, or not related to, those regularly discharged by the employee concerned. In other words, to the employee reassigned or detailed to another post, the performance of work other than those he was regularly doing, constitutes the doing of "special duties", which supports the view that the designation is not permanent but merely temporary. And, there is nothing wrong, legally or personnel-wise, in the aforequoted provision, giving to the office administrator or supervisor, the authority to formulate a personnel program designed to improve the service and to carry out the same, utilizing approved techniques or methods in personnel management, to the end that the abilities of the employees may be harnessed to promote optimum public service. Of course, it must be realized that the exercise of this authority may be abused or carried out to serve some other purposes, as so charged in this case. But, as it was once said, "the possibility of abuse is not an argument against the concession of power, as there is no power that is not susceptible of abuse." [2]

This is not to say that the constitutional guarantees to the employee are to be discarded. We adhere by the right of a civil service employee to security of employment, as embodied in the constitutional provision on his non-removal or suspension except for cause. [3] However, hand in hand with our zeal to protect individual right, must go our realization of the purpose of government: to render efficient service to the public, to the community. As we are resolved to continue to uphold the principles recognizing the political and civil rights of a person, so should we too give proper attention to the cause of sound and progressive public administration. Administrative regulations or policies designed to further or promote efficient, responsive public service, where they are not otherwise arbitrary or violative of any existing law, must be upheld. The government employee, on the other hand, has in the Revised Civil Service Law [4] and rules, a potent instrument which, properly availed of and put to good use, can improve his conditions and afford sufficient protection against abuses.

In connection with the instant case, while temporary transfers or re-assignments under Section 12 of the Tax Code, if effected to improve the service of that agency, may be considered lawful, the same must conform also to the directive embodied in Administrative Order No. 42, series of 1937, [5] which in part provides:

"2. Whenever the Head of any Department or dependency of the National Government deems it necessary for the good of the service to assign any officer or employee outside of the Bureau or Office where he is regularly employed, or to perform within the same Bureau or Office a kind of work which is different from that for which the position he occupies has been provided, the said Head of Department or dependency shall issue an order stating the necessity for such special assignment and a copy of the order shall be furnished to the Budget Office, but no such special assignment shall be made for more than thirty days without the approval of the President."

Although the disputed travel order No. 100-64 did not specify the duration for such special designation or assignment of petitioner, this order, therefore, is understood to be subject to the foregoing administrative order.

WHEREFORE, and finding that the travel assignment order in question, issued pursuant to Section 12 of the National Internal Revenue Code and in the lawful exercise of respondents' administrative authority, did not violate any of petitioner's existing rights, its validity is hereby sustained, subject to the provisions of Administrative Order No. 42, series of 1937. The petition is dismissed, without costs.

SO ORDERED.

Concepcion, C.J., Reyes, JBL, Dizon, Makalintal, Bengzon, JP, Zaldivar, Sanchez, and Ruiz Castro, JJ., concur.
Regala, J., on leave.

[1] Sec. 79(c), Revised Administrative Code.

[2] *Angara v. Electoral Commission*, 63 Phil. 139, 177; see also *Garcia v. Lejano*, G.R. No. L-12220, Aug. 8, 1960.

[3] Sec. 4, Art. XII, Philippine Constitution.

[4] Republic Act 2260.

[5] There is no showing that this presidential directive has been superseded, or withdrawn, or ceased to be effective.

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.