

MANUEL BORJA, PLAINTIFF AND APPELLEE, VS. THE CITY TREASURER AND THE MUNICIPAL BOARD OF THE CITY OF MANILA, DEFENDANTS AND APPELLANTS.

G.R. No. L-6092. December 24, 1953

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Appeal from a judgment of the Court of First Instance of Manila which although upholding the validity of Manila City Ordinance No. 3379, declared that plaintiff's buses were not subject thereto inasmuch as their situs was in Malabon.

The appealed decision exempting the appellees from payment of the tax will have to be affirmed for the obvious reason that this Court has stated in the cases of Association of Customs Brokers, Inc., and G. Manlapit Inc., vs. The Municipal Board of the City of Manila (93 Phil., 107) and Phil. Motor Assn vs. City Assessor, et al., No. L-4442, promulgated May 22, 1953, that the ordinance was null and void, "not only because it infringes Motor Vehicle Law, Act No. 3992, but also because it offends against the rule of uniformity of taxation."

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