

LUNETA MOTOR COMPANY, PLAINTIFF AND APPELLEE, VS. RUBEN A. VILLALUZ, ETC., DEFENDANT AND APPELLANT.

G.R. No. 14210. June 30, 1961

Ponente: DIZON, J.

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DIZON, J.:

Action by appellee against appellant Chief of the Motor Vehicles Office to recover the sum of P240.00, plus legal interest thereon from August 30, 1957, claiming that said amount was illegally collected from it as penalty for the late registration of a truck for the year 1956. In his answer appellant alleged that the amount sought to be recovered was collected from appellee in accordance with the provisions of Act No. 3992, as amended. The parties having submitted the case for decision on the pleadings, the lower court rendered the appealed judgment, the dispositive part of which reads as follows:

"FOR THE FOREGOING CONSIDERATIONS, the Court hereby rules that the fifty per cent penalty should be charged only against the amount of the delinquency which in this case is P240.00, and, as a necessary consequence, the defendant is hereby sentenced to reimburse the plaintiff in the amount of P128.00.

"No pronouncement is made as to costs."

It appears that one Maximino Salvador was the registered owner of a REO truck, with engine No. 331-197910. Before the last working day of February, 1956, he renewed its registration for that year (1956), but paid only one half of the registration fees. At that time Section 8(1) of Act 3992, as amended by Republic Act 587, allowed the payment of the registration fees for trucks in two equal installments, the first to be paid on or before the last working day of February, and the second on or before the last working day of August.

On May 10, 1956 the truck mentioned above was sold at public auction by the Sheriff of Manila and herein appellee was the purchaser. Upon discovering that only one half of the registration fee had been paid for the year 1956, appellee paid the other half on August 30, 1957. In view of appellant's demand for the payment of the additional sum of P240.00 as penalty for delinquency in registration for the year 1956, appellee paid the sum aforesaid and subsequently filed the present action for its recovery, claiming that there was no delinquency incurred in the payment of the registration fees, or if there was, that the penalty should be based only on the unpaid portion of the yearly registration fees.

Under Section 67 (a) of Act 3992, commonly known as the Revised Motor Vehicles Law, as amended, owners of, motor vehicles are chargeable as penalty with an additional 50% of the fees mentioned in Section 8 of the Act, corresponding to the portion of the year for which the vehicle is registered for use.

Upon the other hand, Section 5(b) of the same Act provides that any, registration of motor vehicles not renewed on or before the last working day of February of each calendar year, shall become delinquent and invalid, except when its plates are returned to the Motor Vehicles Office in Manila, or to the Office of the District Engineer in the province on or before the last working day of December of the year of issue. In the light of this provision, there can be no conclusion other than that the truck in question became delinquent upon the nonpayment of the;

corresponding registration fees in accordance with law. The fact that on February 28, 1956 the original owner paid one half of the yearly registration fees, does not alter the situation for the reason that, for said renewal to produce its legal effect, it was incumbent on the truck-owner to pay not only the first installment but also the second. Since neither he nor appellee paid the latter on time, and since there is no claim or pretense that the owner returned the plates of the truck to the Motor Vehicles office in Manila on or before the last working day of December, 1956, the conclusion must be that the registration of the truck in question became delinquent.

The next question to be considered is whether the penalty chargeable in accordance with Section 67 (a) of the Motor Vehicles Act should be based on the whole yearly registration fee, or only on the unpaid half thereof.

It is to be observed that the law provides for yearly and not for quarterly or semestral registration. The provision authorized payment of the fees in two equal installments is but a mere privilege or concession for the convenience of the taxpayer, and it cannot be given, the meaning that a vehicle may be registered for a semester only—fees to be paid accordingly—as appellee contends. While the legal provision to be construed seems to be ambiguous in providing that the penalty for delinquent registration shall be an additional 50% of the fees mentioned in Section 8 of Act 3992, as amended, corresponding to the portion of the year for which the vehicle is registered for use", we believe that there is no need here to interpret the meaning and effect of that part of the law, because it is not denied that the truck in question was registered for the entire year 1956, although its owner exercised the privilege of paying the registration fees by installments. This being the case, the penalty or surcharge should be based on the registration fee for the whole year, because it was for the whole year—and not merely for a portion thereof—that the truck in question was registered for use.

Wherefore, the appealed decision is hereby reversed with the result that the present action is dismissed, without costs.

Bengzon, C.J., Padilla, Labrador, Concepcion, Reyes, J.B.L., Barrera, Paredes, De Leon, and Natividad, JJ., concur.

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