

IGNACIO VERDERA AND CANUTO BARRIENTOS, PETITIONERS AND APPELLANTS, VS. JAIME HERNANDEZ AND GENERAL SHIPPING CO., INC., RESPONDENTS AND APPELLEES.

G.R. No. 18511. January 22, 1964

Ponente: CONCEPCION, J.

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CONCEPCION, J.:

Appeal from a decision of the Court of First Instance of Manila involving purely questions of law.

On May 18, 1955, a collision took place, off the coast of Occidental Mindoro, between the M/S "General Malvar", belonging to the General Shipping Co., Inc., one of the respondents herein, and a sailboat, named "Rogelio", of petitioners Ignacio Verdera and Canuto Barrientos. The latter having filed a marine protest, the corresponding inquiry was conducted by the Board of Marine Inquiry and, in due course thereafter the board rendered a decision, dated February 21, 1956, clearing the officers of the M/S "General Malvar" of any responsibility for the accident. Copy of this decision was, on March 3, 1956 received by petitioners' counsel who, on April 2, 1956, filed with said Board a notice of their intention to appeal from the decision to the Secretary of Finance.

In a 4th indorsement dated April 26, 1957, the Commissioner of Customs ruled, however, that "as no appeal was perfected and filed in the Office of the Secretary of Finance within thirty (30) days after the promulgation of the decision as required by Section 1198 of the Revised Administrative Code", the aforementioned decision "became final and the matter was already, closed. The alleged notice of appeal was considered of no consequence". Petitioners appealed from this ruling to the Secretary of Finance, who, on January 16, 1958, sustained the aforementioned view of the Commissioner of Customs. Once more petitioners appealed, this time, to the Office of the President, which, on March 26, 1958, upheld the action taken by the Secretary of Finance. Soon thereafter or on May 12, 1958, petitioner filed, with the Court of First Instance of Manila, the present action for certiorari, upon the theory that respondent Secretary of Finance had abused his discretion in holding that their appeal from the decision of the Board of Marine Inquiry had not been duly perfected, and praying, therefore, that said respondent be directed to give due course to the aforementioned appeal. After appropriate proceedings, the lower court rendered judgment for respondents herein and dismissed the petition, without special pronouncement as to costs. Hence, this appeal by the petitioners.

The appeal, as well as the case, hinge on the question whether or not petitioners herein had appealed from the aforementioned decision of the Board of Marine Inquiry as provided in Section 1198 of the Revised Administrative Code (which is substantially reproduced in Section 605 of Republic Act No. 1937, otherwise known as the Tariff and Customs Code of the Philippines, which became effective on July 1, 1957), the pertinent part of which reads:

"* * * The decision of the Commissioner of Customs based upon the findings and recommendation of the board, reprimanding a licensed marine officer or suspending or revoking any marine certificate on account of professional misconduct, intemperate habits, negligence or incapacity shall be final, unless within thirty days

after its promulgation, an appeal is perfected and filed in the Office of the Secretary of Finance, who may confirm, revoke, or modify said decision. * * *."

Assuming that petitioners are entitled to appeal under this provision—on which we need not, and do not express any opinion—it should be noted that, pursuant thereto, the decision of the Commissioner of Customs— which the parties herein seemingly take to be that of the Board of Marine Inquiry—became final "unless within thirty (80) days after its promulgation an appeal is perfected and filed in the office of the Secretary of Finance * * *." Two (2) steps must, therefore, be taken for the perfection of said appeal, namely: (1) the appeal must be perfected and filed in the Office of the Secretary of Finance; and (2) this must be done within thirty (30) days after promulgation of the decision appealed from. The lower court held that neither requirement has been fulfilled by petitioners herein, because the decision of the Board of Marine Inquiry was promulgated, in its opinion, on February 21, 1956, so that more than 30 days had elapsed before the notice of appeal was filed on April 2, 1956, and said notice of appeal was never filed with the Office of the Secretary of Finance. Upon the other hand, petitioners maintain that the said decision should be considered promulgated, not on February 21, 1956, the date it bears, but on March 3, 1956, when notice of the decision was served upon counsel for petitioners herein, and that the filing of their notice of appeal with the Board of Marine Inquiry should be considered as a filing with the Office of the Secretary of Finance, inasmuch as the Bureau of Customs is under the supervision of the Department of Finance.

The second part of petitioners' pretense is clearly devoid of merit, for, although subject to the "executive supervision" of the Department of Finance (Sec. 81, Revised Administrative Code), the Bureau of Customs, of which the Board of Marine Inquiry forms part, is, obviously, distinct and separate from the Office of the Secretary of Finance. The provisions of our Revised Administrative Code governing the two offices deal with the same as two different offices. The very power of executive supervision of the Secretary of Finance over, inter alia, the Bureau of Customs, upon which petitioners rely, proves precisely that the two offices are distinct from each other. Otherwise, it would have been unnecessary to provide for an appeal from the decisions of the Commissioner of Customs to the Secretary of Finance. And this is borne out by the interpretation given to said Section 1198 of the Revised Administrative Code by the Commissioner of Customs, the Secretary of Finance, and the Office of the President of the Philippines, the views of which, as the administrative agencies called upon to enforce and apply said provision, carries weight and should not be disregarded by the courts of justice, unless manifestly erroneous. In the case at bar, said interpretation is in accord with the plain meaning of the above quoted provision.

Since, petitioners' notice of appeal has never been filed with the Office of the Secretary of Finance, it is unnecessary to pass upon the question whether the decision of the Board of Marine Inquiry should be deemed promulgated on February 21, 1956, the date it bears, or on March 3, 1956, when notice of said decision was received by petitioners herein.

Wherefore, the decision of the lower court is hereby affirmed. It is so ordered.

Bengzon, C. J., Padilla, Bautista Angelo, Labrador, Reyes, J. B. L., Barrera, Paredes, Dizon, Regala and Makalintal, JJ., concur.

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