

RUBERT AND GUAMIS, PLAINTIFFS AND APPELLEES, VS. THE UNITED STATES, DEFENDANT AND APPELLANT.

G. R. No. 2841. August 10, 1907

Ponente: JOHNSON, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-2841/>

JOHNSON, J.:

In the month of April, 1904, the plaintiffs brought into the Philippine Islands from Barcelona two cases of textiles and five cases of shoes, and paid duty thereon to the amount of 733 pesos and 80 centavos, which sum included a fine of 91 pesos and 50 centavos. The plaintiffs protested against the imposition of a surtax of 100 per cent on the textiles manufactured into patadeones or sarongs under the provisions of the third paragraph of letter (d), Rule B, group 3, class 4, of the Tariff Revision Act of 1901,[1] and against the imposition of a fine under the provisions of section 311 of the Customs Administrative Act. The Collector of Customs overruled this protest, and the plaintiffs appealed to the Court of Customs Appeals. After hearing the evidence, the judges of the Court of Customs Appeals rendered the following decision:

"From the record in the case and the evidence presented at the hearing it appears that the cotton textiles in controversy are plain woven textiles, manufactured with dyed yarns, nearly a yard and a quarter in width, and that instead of being imported in the web the textile is cut into pieces of two yards each. There is no mark or design to show where the textile should be cut, nor is there any indication for what purpose the textile is cut or for what the pieces into which it is cut are intended. The court, from the record or the evidence, is unable to find that they are intended for patadeones or sarongs, any more than that each piece might be intended for making a pair of trousers or for a coat.

"It is claimed that the textile in controversy is identical with that involved in docket No. 737. The sample which was presented at the hearing in this case appears to be identical with that which came up with the record in No. 737, but at the hearing in that case the sample presented was either woven in the shape imported or had been sewed up after cutting from the web ready for use as a kind of skirt; all it lacked for use as such was a string run through one end by which it might be drawn together, while the textile in controversy is only cut into pieces which have no design and can not be used for any specific purpose.

"The surtax of 100 per cent appears to have been imposed under the following provisions, appearing as the third part of subdivision (d), Rule B, group 3, textiles, of the Tariff Revision Law of 1901, viz:

" 'Other made-up articles, wearing apparel, and clothing of all kinds, except corsets and the articles provided for in paragraph 125, finished, half finished, cut, or simply basted, shall, for their total weight, be liable to the duties leviable on the principal component textile on their most visible exterior part, plus a surtax of 100 per cent.'

"While the textile in controversy is cut into pieces, it is not cut in the sense in which that word is used in the above-quoted provision, nor does any other qualification mentioned therein apply to the manner in which this textile is cut. The word 'cut,' as therein used, means that the cutting must appear to be done with some particular design in making up some article.

"The record discloses that the fine was imposed under section 311 of the Customs Administrative Act, but it does not disclose for what particular reason it was imposed, nor yet did it appear at the hearing what the particular reason for imposing the fine was. The only presumption which the court can entertain is that it was imposed because in the entry of the textile it was not classified as 'manufactured with dyed yarns,' but was entered as simply 'dyed.'

"The court finds that the imposition of a surtax of 100 per cent as for articles made up is not properly imposed, and that if the fine was imposed because of the failure of the importers to set forth in the declaration the surtax which should be imposed, the fine is improperly imposed, as not coming within said section 311 of the Customs Administrative Act.

"The decision of the Collector of Customs is modified to comply with the foregoing findings, and the entry will be reliquidated accordingly."

The facts stated in the decision of the lower court fully justify the conclusions established by said court. The appellant failed to bring to this court any of the proof adduced before the lower court; we have nothing before us, therefore, which in any way shows that the evidence adduced before the lower court did not support the finding of facts. The judgment of the lower court is therefore hereby affirmed and the cause is hereby ordered to be returned to the Court of First Instance of the city of Manila with direction that a judgment be entered in accordance with the foregoing decision. So ordered.

Arellano, C. J., Torres, Willard, and Tracey, JJ., concur.

[1]I Pub. Laws., 597.

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.