

THE UNITED STATES, PLAINTIFF AND APPELLEE, VS. JOSE W. DIMAYUOA, DEFENDANT AND APPELLANT.*G.R. No. 4019. January 22, 1908*

Ponente: TORRES, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-4019/>**TORRES, J.:**

Maximo Evidente, municipal president of the town of Magdalena, Province of La Laguna, having been informed that at the store of Severino Dmnlang, situated in Calle Arellano, native vino was being sold without a license therefor, acting in accord with the municipal treasurer, Anacleto Caragdag, successor to the accused, Jose W. Dimayuga, ordered a messenger to purchase 10 centavos' worth of vino from the said store, and upon said liquor having been secured both of them called thereat on the 9th of October, 1906, and then and there found, below one of the shelves, about 5 gantas of native vino; the owner of the store who was absent at the time was thereupon ordered to appear, and when he did so was asked for his license and the invoice of said vino. To this request Severino Dumalang replied that the former municipal treasurer, Jose W. Dimayuga, would account for the license and the invoice; the same answer had already been given them at the store by Dumalang's wife when requested to produce the said documents.

Dumalang further stated that he commenced to sell vino in his store, which was authorized to sell cigarettes and eatables under license for a store known as sari-sari on the 1st of October, 1905; that the vino came from the accused who at the time was municipal treasurer and gave orders to sell it at the store, the profits being divided between them, and he engaged to respond for anything that might take place, and, although Dumalang knew that the sale of vino without a license was forbidden, he trusted to the assurances given by the said accused. From the investigation it was also disclosed that in the latter part of August, 1906, Crescenciano Sobreviñas went twice to Majayjay to obtain vino by order of the accused, and having obtained 5 gantas the first time and 7 gantas the next, he took the same to the store of Severino Dumalang where the accused was present when the vino was delivered.

It also appeared that Balbino Tolentino had a vino store in Calle Washington in the same town, with a license marked with the letter "O," and on a day in the month of June of the said year, the accused, Dimayuga, bought there from native vino to the value of P19.80 to be sent to the store of Severino Dumalang, as he then stated; on that occasion the accused wrote on the back of Tolentino's license a note of transfer in favor of Dumalang, and notwithstanding such transfer, the date of which appears to have been erased, the license was not withdrawn from Tolentino who continued to sell vino in his store, keeping the said license on view therein during said year 1906. The accused did not report to his chief that Dumalang had been selling vino without a license.

A complaint was therefore presented by the provincial fiscal on the 28th of November, 1906, charging Jose W. Dimayuga with the crime of violation of the Internal Revenue Law, and, upon the corresponding proceedings having been instituted, the judge in view of the result sentenced the accused on the 14th of February, 1907, for the crime of defrauding the internal revenue, to pay a fine of P400, one-half of which should inure to the Insular Government and the other half to the informer, Maximo Evidente, provided that if the accused failed to pay the same he should be confined for six months in the provincial jail and pay the costs of the proceedings. From said

judgment the counsel for the accused has appealed.

According to the facts which in this case have been proven, it appears that the crime of defrauding the internal revenue, to the prejudice of the public treasury, as defined and punished under section 24 of Act No. 1189, was committed by the accused. The said section reads:

"Every officer, employee, or agent appointed and acting under the authority of this Act—

"First. Who is guilty of * * *

* * * * *

"Fourth. Who conspires or colludes with any other person to defraud the revenue; or,

"Fifth. Who willfully makes opportunity for any person to defraud the revenues; or,

"Sixth. Who does or omits to do any act with intent to enable any other person to defraud the revenues; or,

"Seventh. Who negligently or designedly permits the violation of the law by any other person; or,

* * * * *

"Ninth. Who, having knowledge or information of the violation of any provision of this Act by any person, or of a fraud committed by any person on the revenues, fails to report in writing such knowledge or information to his next superior officer and to the Collector of Internal Revenue; or,

"Tenth. * * * shall be fined in a sum not less than four hundred pesos nor more than ten thousand pesos, or be imprisoned for a term not less than six months nor more than five years, or be punished by both fine and imprisonment, in the discretion of the court. * * *

"Provincial treasurers and their deputies and employees shall be deemed to be officers or agents acting under the authority of this Act."

The acts performed by the accused and the omissions on his part unquestionably come under the provisions of the foregoing paragraphs of said section 24.

The defendant pleaded not guilty and denied the charge of the prosecution, but, notwithstanding his denial and his allegations, which have certainly not been justified, the statements of Severino Dumalang, Balbino Tolentino, and Grescenciano Sobreviñas clearly contradict him and prove in a conclusive manner his culpability as the convicted author of the crime at bar, for he himself confesses that he failed to report, as it was his duty to do, that at the store of Severino Dumalang native vino was sold for four months without the proper license, and it is fully shown in the record that the sale of vino at the said store was at the instigation of the accused himself, he being aware that the storekeeper had not obtained a license therefor. All of this was done with the criminal intent to obtain profit in the fraudulent business carried on in conjunction with Dumalang, and, in order to conceal to a certain extent such unlawful conduct, the accused wrote a transfer in favor of Dumalang, on the license legally taken out by Tolentino, though the latter continued to sell vino under the license already transferred, all of which was done in violation of the aforesaid law.

Whereas, for the reasons above set forth, the judgment appealed from and the penalty thereby imposed on the accused, Jose W. Dimayuga, are in accordance with the law, the same, in our opinion, should be, and is affirmed with the costs against the accused. So ordered.

Arellano, C. J., Mapa, Johnson, Carson, Willard, and Tracey, JJ., concur.

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.