

THE UNITED STATES, PLAINTIFF AND APPELLEE, VS. ANDRES SORIANO, DEFENDANT AND APPELLANT.

G.R. No. 4183. January 13, 1908

Ponente: CARSON, J.

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CARSON, J.:

The accused was charged with having in his possession a certificate of registration for the year 1906 on which the figure 1 had been altered so as to read 2, thus making it appear that the owner was 28 instead of 18 years of age; and with presenting this altered certificate of registration to the municipal treasurer of the town of San Carlos, Pangasinan, for the purpose of securing a new cedula for the year 1907. The information charges that the offense was committed contrary to law, and, specifically, contrary to the provisions of section 55 of the Internal Revenue Act.

Under the penal provisions of the Internal Revenue Law as well as under those of the Penal Code (art. 307), it is the duty of the prosecution to make it affirmatively appear that there has been an alteration or change in the document in question after its issue or execution. It is true that the certificate of registration in the possession of the accused appears to have been altered, but it does not appear from the record whether it was altered after it came into the possession of the accused, or with what object the particular alteration was made; without proof as to these facts, a judgment of conviction can not be sustained under either the Internal Revenue Law or the Penal Code.

It is suggested that the word "cedula" as used in the said section of the Internal Revenue Act does not refer to "certificates of registration," and that said act does not penalize the alteration or change of such certificates. As to this question, however, the court expressly reserves its decision, the point not having been raised or discussed in the briefs of the parties.

The accused should be, and is hereby, acquitted of the offense with which he is charged, and the judgment of the trial court is reversed, with the costs of this instance de oficio. If in detention, the accused will be set at liberty forthwith, and if at liberty on bail, his bond will be exonerated. So ordered.

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

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