

## THE UNITED STATES, PLAINTIFF AND APPELLEE, VS. GENEROSO ACADEMIA, DEFENDANT AND APPELLANT.

*G.R. No. 4318. March 18, 1908*

Ponente: WILLARD, J.

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### WILLARD, J.:

This is a prosecution for estafa against a collector in one of the public, markets of the city of Manila for receiving from one of the vendors in that market; a greater sum than that allowed by law.

The case is in all respects similar to the case of the United States vs. Potenciano Reyes[1] (6 Off. Gaz., 669) and is governed by it.

It was held in the case of the United states vs. Ceferino Cauas[2] (6 Off. Gaz., 626), that the market collectors of the city of Manila come within the provisions of section 24 of the Internal Revenue Law of 1904 (Act No. 1189).

The judgment of the court below is reversed and the defendant is convicted of a violation of said section 24 of Act No. 1189 and sentenced to six months' imprisonment and to pay the costs of both instances. So ordered.

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

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[1] Page 423, *supra*.

[2] Page 131, *supra*.

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