

CELSO B. JAMORA AND ASUNCION M. JAMORA, PLAINTIFFS AND APPELLANTS, VS. BIBIANO L. MEEK, AS COLLECTOR OF INTERNAL REVENUE, DEFENDANT AND APPELLEE.*G.R. No. 48129, November 11, 1942*

Ponente: MORAN, J.

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It appears from the stipulation of facts and the additional evidence adduced at the trial of this case that on September 15, 1938, defendant Collector of Internal Revenue served on plaintiffs Celso B. Jamora and his spouse Asuncion M. Jamora, an assessment notice wherein they were required to pay, not later than October 15, 1938, the inheritance tax of P2,092.56 on the estate of the late Francisco Magno. Intestate proceedings having, however, been instituted by the Philippine National Bank in the Court of First Instance of Nueva Ecija, the payment of the aforesaid tax was suspended, and, after the termination of said proceedings, plaintiffs received on February 20, 1939, the second inheritance tax assessment notice requiring them to pay the sum of P2,047.10 on or before March 20, 1939. Plaintiffs sent, by registered mail, their check for the payment of this amount after 4 o'clock in the afternoon of March 20, 1939, which payment was received by the defendant in the morning of March 21, 1939. Thus delayed, defendant required plaintiffs to pay a surcharge of pay per cent on the aforesaid amount and 1 per cent monthly interest thereon for one day, or a total of P510.22. Plaintiffs paid this amount under protest and later sought its recovery in an action instituted by them in the Court of First Instance of Manila. Plaintiffs appealed to this Court from the order of dismissing the action.

It is not disputed that plaintiffs' remittance was deposited in the mail after the closing hours of March 20, 1939. Under Executive Order No. 92, series of 1927, "a tax payer who makes a remittance through the mails of either money order, cash or check covering a tax due from him should be considered delinquent and subject to the payment of a surcharge or statutory penalty * * * where it cannot be proven that the remittance was deposited in the mails in ample time to reach the office of the tax collector on or before the close of office hours on the last day for the payment of the tax." Strong reasons of policy support a strict observance of this rule. Tax laws imposing penalties for delinquencies are clearly intended to hasten tax payments or to punish evasions or neglect of duty in respect thereof. If delays in tax payments are to be condoned for light reasons, the law imposing penalties for delinquencies would be rendered nugatory, and the maintenance of the government and its multifarious activities would be as precarious as tax payers are willing or unwilling to pay their obligations to the state in time. The imperatives of public welfare will not approve of this result.

The equities of the case militate against plaintiffs' claim. Given about 28 days from the date of notice-within which to pay the tax, when the law (section 1544 [b], Revised Administrative Code) prescribes only 20, plaintiffs still failed to make payment on time. And if it were true that they were in the municipality of Quezon, Nueva Ecija, up to the date of expiration, we see no reason and none was ever adduced why they did not tender payment to the municipal treasurer thereof during their temporary stay in the municipality.

Order of dismissal is affirmed with costs against appellants.

Yulo, C. J., Paras, Bocobo, and Imperial, JJ., concur.

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