

**BEHN, MEYER & CO., LIMITED, PLAINTIFF AND APPELLEE, VS.
THE INSULAR COLLECTOR OF CUSTOMS, DEFENDANT AND
APPELLANT.**

G.R. No. 5601. November 25, 1910

Ponente: TRENT, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-5601/>

TRENT, J.:

It appears from the bill of exceptions in this case that Behn, Meyer & Co. first filed a protest against the classification of certain glass tumblers as made by the collector of customs at the port of Cebu, P. I., which protest is as follows:

"CEBU, 30th March, 1908.

"COLLECTOR OF CUSTOMS, Cebu, P. I.

" 'Protest re entry No. 231-D ex s/s Saie Bandjer. Register No. 29. Voucher No. 55, paid 30th March, 1908. Amount of duty claimed \$1,184.88 U. S. currency.'

"Sir: We herewith beg to protest against the following liquidation of above entry:

B. M. & C

B. M. & C.

C.

1/10 &

C.

1/60,70 cases.

322

376

common ordinary hollow glassware in tumblers returned by the appraiser as follows:

"Common ordinary glass imitating crystal in tumblers, cut, under par. 13 (a), \$12 per 100 ko., or 30% ad valorem.'instead of -

" 'Common ordinary hollow glassware under par. 12,, \$0.80 per 100 ko., or 20% ad valorem:

"The tumblers in question are manufactured of the most ordinary glass and do not represent in any way an imitation of crystal. Furthermore we claim that the tumblers are not cut as stated by the appraiser. The glasses

are plain founded, the bottom is roughly ground without being polished. But this grinding does not increase the value of the goods and is solely done to make the glasses stand level. We can not imagine that it was the intention of the tariff makers that tumblers of such nature should be considered as cut and classified under par. 13 (a).

"We therefore respectfully request that the above-mentioned entry be reliquidated and the refund of the amount claimed be made.

"Respectfully,

(Sgd.) "BEHN, MEYER & CO. (LTD.)."

This protest was overruled by the collector of customs at the port of Cebu, and in so doing the collector said:

* * * * *

"It is, therefore, ruled that the merchandise be returned under par. 13 (a) on account of instructions in the matter over which this office has no power, with the reservation, however, that the undersigned does not agree with the classification under par. 13, under either subdivision, but believes that it is properly returnable under par. 12.

"For the foregoing reasons, however, protest No. 109 is overruled and denied."

An appeal set forth in part in the following language was taken to the Insular Collector of Customs:

* * * * *

"Our protest was against the classification of ordinary common hollow glassware in tumblers under par. 13 (a), at \$12 per 100 ko., G. W., or 30% ad valorem, instead of par. 12, at 80c per 100 ko., or 20% ad valorem.

"The tumblers in question are manufactured of the most ordinary and common glass and do not in any way represent crystal nor glass imitating crystal, and we are therefore of the opinion that the same should be classified under par. 12 as common hollow glassware and not under par. 13 as crystal and glass imitating crystal."

The Insular Collector of Customs sustained the collector at the port of Cebu and dismissed this appeal. The important part of this decision is as follows .

* * * * *

The tumblers in question are of the cheapest kind that can be manufactured, of pressed or molded glass, and are not finished in any manner, except that the bottom has been slightly ground in order to give it a level surface. The tumblers can in no way be considered as cut, within the meaning of paragraph 13 (a). The question, however, as to their proper classification under some clause of paragraph 13 is clearly settled in Tariff Decision Circular No. 876, properly paragraph 13 (b).

"The claim in this appeal, however, is not for classification under paragraph 13 (b), but under paragraph 12, at \$0.80 per hundred kilos, as 'common or ordinary hollow glass-ware.' and in the absence of a correct claim the decision of the collector of customs for the port of Cebu must stand.

"Appeal No. 93 is, therefore, for the foregoing reasons, dismissed."

The protester then appealed to the Court of First Instance of the city of Manila, setting forth as its principal ground the following:

"Our protest is against the classification of certain tumblers under par. 13 (a), as glass imitating crystal, cut, at \$12 per 100 ko., G. W., or 30% ad valorem, instead of tumblers not cut under par. 13 (b), at \$5.60 per 100 ko.,

or 30% ad valorem, and further we claim that the tumblers in question should be classified as common ordinary hollow glassware under par. 12, at 80 cents per 100 ko., or 20% ad valorem, and not as crystal or glass imitating crystal under par. 13."

After due consideration the court below, in its decision and judgment dated the second of August, 1909, held that the merchandise in question should have been classified under paragraph 13 (b) and ordered that the decision of the Insular Collector of Customs be so modified, and that the entry be reliquidated accordingly. The Insular Collector of Customs appealed, and now insists:

- That an importer who protests a decision of the Collector of Customs as to the classification or dutiable value of goods has no right on appeal to the Court of First Instance to change the basis of his protest and make a claim for a classification under a new and distinct paragraph of the Tariff Law, it being understood that such new claim was not made until more than five days subsequent to the payment of the duties alleged to have been erroneously assessed.
- That this being true the Court of First Instance is without authority or power to order a classification and reliquidation of merchandise under a paragraph of the Tariff Law different from the one which the importer and protester claims classification in the hearing of his protest before the Insular Collector of Customs upon appeal from the collector at the subport of entry.

In answer to these propositions the appellee stated:

"We accord with the view expressed by the learned Solicitor-General that the rights of the appellee are determined entirely by the protest first made and that no objection can afterwards be made to the original classification made by the collector of customs at Cebu that were not set forth distinctly and specifically in that protest."

The law, as found in our Customs Administrative Act and in the decisions of the Supreme Court of the United States, is here correctly stated. It will not be necessary to further discuss this question except in so far as it is necessarily involved in the consideration of the other question raised.

The question as to whether or not the merchandise should have been classified under paragraph 12 need not be considered, as the appellee does not now insist that the same should have been so classified; in fact he does not raise nor discuss the question, but asks that the judgment of the lower court be affirmed. It is therefore presumed that this question has been abandoned. The only question to be determined is whether or not, by the proper interpretation, it can be held that the original protest filed with the collector at Cebu included both paragraphs 12 and 13 (b). These paragraphs are as follows:

"12. Common or ordinary hollow glassware, G. W., one hundred kilos, eighty cents.

(a) Siphons for aerated waters, G. W., one hundred kilos, two dollars and eighty cents.

"13. Crystal and glass imitating crystal:

(a) Articles cut, engraved, painted, enameled, or gilt, G. W., one hundred kilos, twelve dollars;

(b) The same, neither cut, engraved, painted, enameled, nor gilt, G. W., one hundred kilos, five dollars and sixty cents."

Counsel for the appellee insist that by proper interpretation of the original protest it will be seen that it was made upon two grounds, which are set forth as clearly and specifically as the statute requires. The first ground was against the classification made because the tumblers were not held "to be common ordinary hollow glassware under paragraph 12, supra, of the Tariff Law; the second ground was against their classification as cut glass.

Apparently counsel were of the opinion that the second ground included paragraph 13 (b) and excluded paragraph 13 (a).

The collector at the port of entry was of the opinion that the merchandise should have been returned under paragraph 12 and not under either subdivision of paragraph 13, but on account of instructions from his superiors the protest was dismissed. The Insular Collector of Customs was of the opinion that the tumblers should have been classified under paragraph 13 (b), but he dismissed the appeal, affirming the decision of the collector at Cebu, for the reason, as he said, that no claim had been made for the classification under this paragraph.

The classification under paragraph 13 (a) is admittedly incorrect and too high, so it is urged that in the interest of justice the merchandise should be returned under paragraph 13 (b) as found by the trial court. In this we agree, providing the appellee has by his original protest brought himself within this provision.

The law authorizing and governing protests made by importers to collectors of customs at ports of entry, appeals to the Insular Collector of Customs from the decision of collectors of customs at subports, and appeals to the Court of First Instance from the decision of the Insular Collector of Customs is sections 286 and 287 of Act No. 355, as amended by Act No. 1235. Section 286 provides that the decision of the collector of customs at the port of entry as to the rate and amount, etc., of duties chargeable upon imported merchandise shall be final and conclusive, unless the interested party, being dissatisfied with such decision, gives notice in writing, as provided in said section, to the collector of customs, "setting forth distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto." After this has been done the collector shall examine and decide the case thus submitted.

That the importer must present his notice within five days, exclusive of Sundays and holidays, is imperative. This is one of the principal reasons why he can not thereafter change, enlarge, or modify the basis of his protest. Section 14 of the Act of Congress of June, 1890, generally known as "The Customs Administrative Act," has a corresponding provision covering the matter of protests against decisions of collectors of customs under the tariff laws of the United States. This section is, in substance, identical with that of our statute, the only material difference being that if the importer is dissatisfied with the decision of the collector, he must, within ten days, file his notice. This section also provides that he must give this notice in writing to the collector, "setting forth therein distinctly and specifically, and in respect to each entry or payment, the reasons for his objections thereto." The decisions of the courts of the United States are therefore pertinent to the proper interpretation of our statute.

Before examining the original protest for the purpose of determining whether or not, from its contents, the protester brought itself within the provisions of paragraph 13 (b), we will examine some of the decisions of the United States courts which we think are applicable.

In the case of *Davies vs. Arthur* (96 U. S. Supreme Court Reports, 148), the plaintiff, *Davies & Co.*, in April, 1872, imported from Liverpool certain merchandise, a portion of which was described on the invoice as "Ducaple Eglington Ties," which were manufactured of silk, and used and known as neckties. Another portion of the merchandise was described as "twill silk, cut up." The appraiser returned the ties as silk scarfs and the twill silk as silk in pieces. The collector imposed a duty of 60 per cent ad valorem upon each. The importers protested in writing against this assessment upon the ground that the merchandise "should only pay duty, being articles worn by 'men, women, or children,' etc., and 'wearing apparel,'" under section 22, Act of March 2, 1861, and section 13, Act of July 14, 1862, at 35 per cent ad valorem; the protesters further alleging that "they (this merchandise) are neither 'scarfs' nor ready made clothing in fact, nor as known in trade and commerce." In this case the importers appealed from the decision of the collector of customs to the Secretary of the Treasury, who affirmed the action of the collector. Thereupon the protesters brought this suit. At the trial both parties agreed that the imported

merchandise should have been classified as a manufacture of silk not otherwise provided for under the concluding clause of section 8 of the Act of June 30, 1864, and that it was dutiable at 50 per cent ad valorem, differing from the theory of each party as assumed at the time of the appraisal and liquidation of the duties. Notwithstanding this agreement and statement of facts, the protesters insisted that they had a right to recover the difference of 10 per cent between the proper duty and the duty exacted by the collector.

Inasmuch as the protesters specifically alleged that the merchandise should have been classified and assessed as above stated at 35 per cent ad valorem, and inasmuch as on the trial it was agreed that this merchandise should have been assessed at 50 per cent, the question was squarely before the court as to whether or not the protesters were entitled to the refund of the 10 per cent. The court held that they were not entitled to this refund, saying:

"Mistakes and oversights will sometimes lead to irregular assessment, and the object of the requirement is to prevent a party, if he suffers the mistake of oversight to pass without notice, from taking advantage of it when it is too late to make the correction, and to compel him to disclose the grounds of his objection at the time when he makes his protest."

H. Bayersdorfer & Co. at various dates in the year 1899 imported into the port of Philadelphia certain bleached wheat stems or wheat heads, which the collector assessed for customs duty at the rate of 25 per cent ad valorem under paragraph 251 of the Tariff Act of 1897. The importers filed a protest, addressed to the collector, against his action, setting forth the reasons for their objections in the following words:

"We claim that your assessment of duty at the rate mentioned is erroneous for the reason that the goods are free of duty as provided for in paragraph 617 of the Act of July 24, 1897, or in accordance with paragraph 548 of said Act. If not free of duty, we claim that they are subject to a duty of ten. per centum as nonenumerated manufactured articles, or at twenty per centum as nonenumerated manufactured articles in accordance with section 6 of the Act of July 24, 1897."

The matter was brought before the Board of United States General Appraisers, who held that this merchandise did not come under any of the provisions of the Tariff Act specified in these protests and upon which the importers' claims were based. The board expressed the opinion, however, that the merchandise in question came under paragraph 566 of the free list but held that the collector's classification must stand, inasmuch as no claim was made by the importers under this paragraph but under other specified provisions of the Act; and accordingly the board affirmed the collector's decision. The importers appealed from the decision of the Board of General Appraisers to the circuit court, claiming in their petition to the court that the merchandise was free of duty under paragraph 566. In the circuit court and in the circuit court of appeals the Government contended, as stated by the court in this case, that the importers upon their appeal to the court could not depart from or amend their protest against the classification and assessment by the collector of customs by setting up a claim under a paragraph not mentioned or referred to in their protests; and, second, that the bleached wheat stems or wheat heads could not be classified properly under paragraph 566 of the Act of 1897, and that the classification by the collector was correct. The circuit court, however, held that the protests were sufficient to enable the importers to avail themselves of paragraph 566, and that the classification should be made under that paragraph, and entered a decree reversing the decision of the Board of General Appraisers and in favor of the importers. The circuit court of appeals in passing upon this question said (p. 736):

"Upon the whole it is our conclusion that, as paragraph 566 was not mentioned or suggested in the protests here involved, but the importers' claims were based on other specified clauses, the Board of General Appraisers rightly held that paragraph 566 was not available to the importers, and we think that the decision of the board sustaining the action of the collector should have been affirmed by the court."

The decree of the circuit court was reversed and the decision of the Board of General Appraisers was affirmed.

(U. S. vs. H. Bayersdorfer & Co., 126 Fed. Rep., 732.)

Practically the same question was raised, discussed, and decided by the same court in the case of U. S. vs. Knowles & Son (126 Fed. Rep., 737).

In the case entitled *In re Austin et al.* (47 Fed. Rep., 873), the protesters alleged that the classification of certain chocolate under the provisions of paragraph 239 and section 5 of the Tariff Act of October 1, 1890, was incorrect in making the merchandise dutiable, first, under paragraph 318, or, second, under section 4 of the said Act. The court found that the article was properly dutiable under paragraph 319, but said:

* * * * *

"Inasmuch as it appears by the protest that the importers did not call the collector's attention to paragraph 319 as being the one under which their goods should be classified, they can not avail themselves of the provisions of that paragraph in the appeal that they have taken from the collector's decision."

In the case of *Herrman vs. Robertson* (152 U. S., 521), the importer filed the following protest:

"The goods in question are liquidated by you as being liable to a duty of fifty cents per pound and thirty-five per cent ad valorem. We claim the goods are composed of hair and cotton only, and, as such, should pay a duty of thirty-five per cent ad valorem as a nonenumerated article under the second half of section 2499 of the Revised Statutes, being the highest rate of duty which any of the component material pays."

This merchandise was classified under the first clause of said section 2499 by the customs officers and the duties were assessed accordingly. The circuit court held that the decision in the case of *Arthur vs. Butterfield* (125 U. S., 70) applied, and that the goods were "manufactures of hair" and as such provided for by the clause in schedule (m) of section 2504 of the Revised Statutes, under the phrase "and all other manufactures of hair, not otherwise provided for, thirty per cent ad valorem," and therefore, being enumerated, were not within section 2499.

The Supreme Court of the United States affirmed the decision of the circuit court, saying (p. 526):

"In the case at bar the goods were apparently classified under the similitude clause, but that was not correct because they were to be regarded as 'manufactures of hair,' and therefore enumerated.

"But the importers also insisted that the goods were non-enumerated, and did not assert that they were not within the clause relied on by the collector, save as it was objected, that they came under the last clause of section 2499, which was likewise incorrect. The protest failed to point out or suggest in any way the provisions which actually controlled, and in effect only raised the question which of two clauses, under one or the other of which it was assumed that the importation came, should govern as being most applicable. We agree with the circuit court in holding the protest to have been insufficient."

On June 23, 1891, Salambier imported into the port of New York certain merchandise consisting of sweetened chocolate and known commercially as such. This chocolate was classified for custom duties at 50 per cent ad valorem under the provisions of paragraph 239 of the Tariff Act of October 1, 1890, and the duty was liquidated accordingly. The importer protested against this exaction and duly filed the following protest:

"Sir ; I do hereby protest against the rate of 50 per cent assessed on chocolate imported by me, str. La Bretagne, June 23, 1891. Import entry 96,656 - M. S. No. 52/53.

"I, claiming that the said goods under existing laws are dutiable at 2 cents per lb., and the exaction of a higher rate is unjust and illegal, pay the duty demanded to obtain possession of the goods, and claim to have the amount unjustly exacted refunded."

The collector on receipt of this protest transmitted to the Board of Appraisers the record. The board rendered its

decision, reversing the collector and holding that this merchandise was dutiable at 2 cents per pound under paragraph 319 of the Tariff Act, and that the importer should not be deprived of his remedy by reason of having failed to specifically claim classification of the imported merchandise as a manufacturer of cocoa under that paragraph. From this decision the Government appealed to the circuit court, which court affirmed the decision of the Board of Appraisers. The Government then appealed to the circuit court of appeals, and that court (circuit court of appeals) upon the facts in the case certified to the Supreme Court of the United States the following question of law for determination:

"Was the protest hereinbefore set forth a good and sufficient protest under existing law against the decision of the collector in his assessment of duty upon the appellee's importation of sweetened chocolate under the Tariff Act of October 1, 1890?"

The Supreme Court of the United States held that this protest was sufficient, saying:

"A protest is not required to be made with technical precision, but is sufficient if it shows fairly that the objection afterwards made at the trial was in the mind of the party and was brought to the knowledge of the collector so as to secure to the Government the practical advantage which the statute was designed to secure." (170 U. S., 621, 627.)

As to the policy of the law and the authority and power of the court to order a' reliquidation of the entry in accordance with the paragraph which it may hold to be the proper one under which the classification should have been made, our attention has been invited to the case of *In re Solvay Process Co.* (134 Fed. Rep., 678), in which it is said (p. 680):

"It does not seem to be left to the Board of General Appraisers on appeal from the collector to impose the correct rate of duty when they know what the correct rate is, even as established by decisions of the court, unless the importer has pointed out specifically, in substance or effect, the error made, and the section, clause, or subdivision of the law under which the assessment ought to have been made. It seems to be the policy of the law, as enunciated in the decisions, to have the Board of Appraisers and the circuit court pass upon the correctness of the allegations of the protest, rather than on the merits of the case, even when the merits are perfectly apparent and gross injustice will be done by failing to correct the action of the collector."

Paragraph 12 refers to common ordinary hollow glassware only. Note (a) under this paragraph has nothing to do with the question involved in this case. Paragraph 1B is divided into two subdivisions and deals, first, with crystal and glass imitating crystal, cut, engraved, etc., and, second, with crystal and glass imitating crystal not cut nor engraved, etc. The phrase "crystal and glass imitating crystal" is equally applicable to each subdivision. Either subdivision is meaningless without this phrase. Neither can be applied without it. The merchandise was returned under paragraph 13 (a) as common ordinary glass imitating crystal in tumblers, cut, at \$12 per hundred kilos. Against this classification the appellee protested, saying that the same should have been classified as common ordinary hollow glassware under paragraph 12. The appraiser held that the tumblers were glass imitating crystal, cut. The protester said the tumblers "do not represent in any way an imitation of crystal, * * * *. We can not imagine that it was the intention of the tariff makers that tumblers of such a nature should be considered as cut and classified under paragraph 13 (a).

While we can not consider as forming the basis, or any part of the basis, of this action, the ground set forth in the appeal to the Insular Collector of Customs nor to the Court of First Instance, we can consider these grounds for the purpose of aiding us in the interpretation of the original protest.

In its appeal to the Insular Collector of Customs the appellee again stated its position clearly and distinctly, saying the tumblers "do not in any way represent crystal, nor glass imitating crystal, and we are therefore of the opinion

that the same should be classified under paragraph 12 as common ordinary hollow glassware and not under paragraph 13 as crystal and glass imitating crystal." It was not until an appeal was taken to the Court of First Instance that the protester even conceded that the tumblers might be returned under paragraph 13 (b) and this was after the Insular Collector had pointed this out. The protester not only did not include this paragraph (13-5) in his original protest but expressly excluded both subdivisions of that paragraph. The protester said that the tumblers are not "cut," and do not represent in any way an imitation of crystal. Then if they were not cut they could not come under the first subdivision of paragraph 13, and if they did not represent in any way an imitation of crystal they could not have been classified under the last subdivision of that paragraph, as it is clear that before goods can be classified under either one of these subdivisions such goods must be either crystal or glass imitating crystal. Before they can be classified under the first subdivision they must not only be glass or glass imitating crystal but they must be cut, etc., and before they can be classified under the last subdivision they must either be crystal or glass imitating crystal not cut, etc. The law compelled the protester to disclose the grounds of its protest at the time of making the same. This the appellee did by specifically pointing out paragraph 12. The tumblers were so described in this protest as to exclude all possibility of returning them under either subdivision of paragraph 13. The goods, as we have said, were returned under paragraph 13 (a). The importer specifically stated that the goods should be classified under paragraph 12. The Insular Collector and the Court of First Instance were of the opinion that neither one of these provisions was applicable. We can not grant any relief in this case, as the importer only raised the one question, which of the two paragraphs, 12 or 13, should govern (*Herrman vs. Robertson*, supra). When an importer specifically states his position in his protest he can not change. (*Davies vs. Arthur*, supra.)

An importer specifically pointed out three distinct paragraphs, one of which was a free-duty provision. It was found that the merchandise should have been classified as nondurable, but under a different provision from that pointed out by the importer in his protest. No relief was granted. (*U. S. vs. H. Bayersdorfer & Co.*, supra.)

The case of *United States vs. Salambier*, supra, is easily distinguished from the case at bar and the other cases cited in this opinion. Salambier imported certain sweetened chocolate which was classified by the collector at 50 per cent ad valorem. The importer claimed, without naming the provision of law, that the goods were dutiable at 2 cents per pound. There were only three paragraphs under which the merchandise could possibly have been classified, viz, paragraph 239, at 50 per cent, applied by the collector; paragraph 318, at 2 cents a pound, and paragraph 319 at the same rate, 2 cents a pound. In this case the Supreme Court of the United States said (p. 626):

* * * * *

"The collector could not have been perplexed by the omission to name the specific paragraph which the importer sought to have applied, for there were but two paragraphs, besides 239, which dealt with the subject, namely, paragraphs 318 and 319, and under either of them the duty was that claimed by the importer, 2 cents per pound."

As was said in the case of *In re Solvay Process Company*, supra, it is the policy of the law to have the courts pass upon the correctness of the allegations of the protest, rather than on the merits of the case, even when the merits are perfectly apparent and gross injustice will be done by a failure to correct the action of the collector.

Two objects were intended to be accomplished by the provisions in the Act of the Commission: First, to apprise the collector of the objections entertained by the importer before it should be too late to remove them, if capable of being removed; and, second, to hold the importer to the objections which he then contemplated and on which he really acted.

In its original protest the appellee did not intend to include any provision except paragraph 12. He acted upon this theory and the collector at the subport so considered it. Neither of the parties thought for a moment that the

importer wished the provisions of paragraph 13 (b) applied. For these reasons the judgment appealed from is hereby reversed and that of the Insular Collector of Customs affirmed, without any special ruling as to costs.

Arellano, C. J., Torres, Johnson, and Moreland, 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.