

THE CITY OF MANILA, PLAINTIFF AND APPELLANT, VS. THE WIDOW OF TAN-AUCO, DEFENDANT AND APPELLEE.

G.R. No. 6439. December 28, 1912

Ponente: MAPA, J.

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MAPA, J.:

The plaintiff in this case endeavors to collect from the defendant the sum of P300, the amount of the second quarterly payment, corresponding to the year 1909, for a first-class liquor license issued to the defendant for the period of one year.

The defendant refuses to pay the said quarterly installment, on the ground that before the commencement of that second quarter she had ceased to conduct the business for which the license had been granted.

The court rendered judgment absolving the defendant, without special finding as to costs.

The issue brought before this court for its consideration is purely one of law, to wit, whether a license of the said class, granted to a tradesman for the period of one year, implies for him one single annual obligation, an obligation to pay the total sum corresponding to the year of the license, even though he does not conduct his business during the whole of the said period. Section 17 of Act No. 59, passed by the Philippine Commission, provides:

"Licenses for periods of one year may be issued to any person or persons of good character, authorizing him or them to keep in stock and sell or give away fermented malt, vinous, and spirituous liquors in quantities of one gallon (three and seventy-eight one-hundredths liters) or more, upon payment in advance of the sum of one thousand two hundred pesos. A license of this class shall be known as a 'first-class wholesale liquor license, and it shall be unlawful for any person or persons to sell or otherwise dispose of fermented malt, vinous, and spirituous liquors at wholesale without such license * * *"

By Act No. 59, just cited, it is clearly seen that first-class wholesale liquor licenses must necessarily be issued for a period of not less than one year and upon the payment in advance of the sum of P1,200. In accordance with that Act, a first-class wholesale liquor license imposes upon the dealer the obligation of paying the said sum of P1,200 in advance. Act No. 95, which subsequently amended Act No. 59, reads as follows:

"Licenses for periods of one year may be issued to any person or persons of good character, authorizing him or them to keep in stock and sell or give away fermented malt, vinous, and spirituous liquors in quantities of one gallon (three and seventy-eight one-hundredths liters) or more, upon payment in advance of the sum of twelve hundred pesos; but such licenses may be paid in advance in four quarterly installments of three hundred pesos each, at the election of the licensee * * *."

This amendatory Act No. 95, has confirmed the "entirety" of the obligation to pay the sum of P1,200 for a first-class wholesale liquor license. The only change in regard to this point, made by Act No. 95, was that of

granting the dealer an accommodation in the payment of the license by allowing him to pay, if he so chose, in four equal installments the sum of P1,200, which is the amount required, and not a lesser one, to obtain the said first-class wholesale liquor license. Act No. 95 merely allows facilities for the payment of the P1,200 of the license, but has not modified the obligation, for it is one single obligation to pay the said sum, although the licensee may at his election pay the same in four installments, which is a benefit introduced in behalf of the dealer and must not be confounded with the obligation to pay the whole sum of P1,200 for the license, which, as before stated, may not be granted for a period of less than one year.

It being one single obligation to pay the P1,200 for the license before mentioned, the plaintiff is entitled to collect the sum demanded in the complaint.

The judgment appealed from is reversed and the defendant is sentenced to pay to the plaintiff the sum of P300 demanded in the complaint, together with legal interest thereon from April 1, 1909. No express finding is made as to the costs.

Arellano, C. J., Torres, Johnson, Carson, Moreland, and Trent., JJ., concur..

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