LILIA LOPEZ-JISON AS OWNER OF HDA. DOÑA LILIA, PETITIONER, VS. THE SOCIAL SECURITY COMMISSION AND FELIPE DIACAMOS, RESPONDENTS.

G.R. No. 75089. November 26, 1986

Ponente: PARAS, J.

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PARAS, J.:

This is a Petition for Prohibition which seeks to inhibit the further enforcement and execution of a final decision of the Social Security Commission promulgated on June 20, 1984 which petitioner alleges has already been fully complied with, the awards having been completely given.

The facts of the case are as follows:

Private respondent Felipe Diacamos instituted a complaint against the petitioner Lilia Lopez-Jison, who is the owner-operator of Hacienda Doña Lilia situated at Vallahermoso, Negros Oriental, with the Social Security Commission seeking payment of the alleged unpaid premium payments, penalties and damages, equivalent to the retirement benefits which the private respondent would have been entitled to receive from the Social Security System (SSS for short), had he been reported on time for social security coverage. The respondent Social Security Commission rendered its decision, the dispositive portion reading as follows:

"PREMISES CONSIDERED, this Commission finds and so holds that the petitioner was a covered employee of the respondent from June 18, 1960 (SSC Res. No. 471; Alberto C. Leduna vs. Menchaca Hermanos, A.C. G.R. No. SP-00082, April 9, 1984) up to Dec. 5, 1979 when he was retired from employment.

> "Not having reported the petitioner for coverage to the SSS, the respondent is hereby held liable for the payment of the contributions corresponding to the petitioner's aforesaid period of employment, the penalty of three percent per month imposed for late payment of SSS contributions and for damages equivalent to the retirement benefits which the petitioner would have been entitled to receive from the SSS had he been reported on time for SSS coverage.
>
> "Accordingly, the SSS is ordered to compute within fifteen (15) days from receipt hereof the aforesaid liabilities of the respondents based on the Minimum wage prevailing at the time of petitioner's employment, working six days a week, four weeks a month and twelve months a year and thereafter to bill said respondent of the total amount arrived at, who in turn is given 30 days from the receipt of the notice of assessment within which to pay the same.
>
> SO ORDERED."

The liability of the petitioner pursuant to the decision of the Commission was computed in the following amounts:

(a)

For SSS contributions - P1,934.00

(b)

For Medicare contributions - P439.00

(c)

For ECC contributions - P131.60

(d)

For the penalties thereon imposed for late payment of said contributions - P8,912.38 or a total liability in the amount of P11,416.98.

Petitioner filed her "Petition for Relief from Judgment" dated March 7, 1985 with the Social Security Commission but in order to forestall the sale by public auction of her personal properties levied upon by the Provincial Sheriff of Negros Oriental, petitioner paid on May 29, 1985 the total amount due in the judgment and subject matter of the writ of execution in the amount of P2,504.60 as contribution liabilities and the amount of P11,416.98 (computed as of December 26, 1984). However, since payment was made only on May 29, 1985, the Social Security System billed the respondent the amount of P373.72 representing the balance of penalty as of the date when the P2,504.60 representing premium contributions was due to the SSS. Petitioner protested the demands of the respondent Commission to further collect any sum from her, hence this petition for Prohibition praying "for judgment commanding the respondent Social Security Commission and the private respondent to cease and desist permanently and prohibited from further enforcing the judgment of the Social Security Commission as well as the writ of execution thereto issued pursuant to the aforesaid judgment" considering that the judgment against her and the writ of execution issued pursuant thereto had been fully and completely satisfied.

This Court in its resolution dated August 11, 1986, required among others the respondents to file their "Comment" thereon. In lieu of a Comment, respondent Social Security Commission filed a "Manifestation" stating that in view of the issuance of Executive Order No. 28 on July 16, 1986 which provides for the condonation of the 3% penalty imposed on delinquent employers, the SSS is no longer pursuing its claim against petitioner. Respondent likewise submitted and attached xerox copies of Statement of Premiums Receiva-ble and Statement of Penalties Receivable marked as Annexes "A" and "B" in connection with SSC Case No. 7001, showing zero balance.

WHEREFORE, premises considered, this Court hereby DISMISSES this petition.

SO ORDERED.

Feria, (Chairman), Fernan, Alampay, and Gutierrez, Jr., JJ., concur.

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