

DURING October, arrivals from the United States totalled 24,522 packages, an increase of about 8,000 packages in comparison with September arrivals. The arrivals from the United States included 12,840 packages of cotton piece goods and 1585 packages of rayon piece goods. Included also were 902 packages of cotton sewing thread, 167 packages of cotton seine twine and wrapping twine, and 1065 packages of cotton ducks. Cotton pound goods totalled 5,879 packages, while rayon pound goods amounted to 709 packages.

Arrivals of all textile items, including made-up goods from countries other than the United States, totalled 2,874 packages; this includes 370 packages from China, 449 packages from Japan, 723 packages from Europe of which 441 packages consisted of cotton sewing thread, and 783 packages from India consisting entirely of Hessian Cloth and/or Hessian bags.

Total arrivals from all countries during the month of October amounted to 27,396 packages, compared with 20,674 packages for September. This is notably more than the average annual monthly arrivals of 22,600 packages during 1949.

Legislation, Executive Orders, and Court Decisions

BY ROBERT JANDA

Ross, Selph, Carrascoso & Janda

DURING the past month the Supreme Court, in the case of Tolentino vs. Board of Accountancy, et al., G. R. No. L-3062, upheld the constitutionality of the provision of the Philippine Accountancy Law allowing use of trade names by accounting firms. The case is principally interesting, however, as setting forth the following requisite facts and conditions for maintenance of an action for declaratory relief as follows: (1) There must be a justifiable controversy between persons of adverse interest, (2) who must themselves have a legal interest in the controversy (3) which must itself have reached a point where judicial settlement of the issues is proper.

In the case of Agcaoili vs. Agcaoili, the Court held that an action brought on an obligation incurred during the occupation which was payable 90 days after the signing of a peace treaty in the Far East, had been prematurely brought as the debt was not due.

In the case of Bacolod-Murcia Milling Co. vs. De la Rama, the Court considered the case of a piece of real estate which had been sold to and in the possession of the

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sugar central for 25 years and upon which it had erected substantial and visible improvements. The title, however, had never been transferred to the central and it was held that an heir of the deceased grantor who had purchased the same would not be presumed to have acted in bad faith and would be considered as a purchaser in good faith for value in the absence of allegations and evidence showing actual notice of the sugar central's rights to the property.

In the case of Macondray & Co., Inc. vs. Collector of Internal Revenue, the Court held that port charges paid by the seller of goods sold c.i.f. Manila but separately billed to the buyer, constituted part of the purchase price of the goods and must be included in the basis upon which the corresponding sales tax is to be paid.

In the case of Asis vs. Agdamag, G. R. No. L-3709, the Court held that an obligation incurred during the occupation and payable on or before August 15, 1947, could be paid in Philippine pesos in an amount determined by application of the Ballantine Scale. The Court does not specifically consider the date as of which the scale was to be applied but apparently the date on which the obligation was incurred was used. The debtor did not advance the defense of moratorium except to contend that the debt was not overdue and consequently plaintiff was not entitled to collection of attorney's fees in accordance with the provisions of law.

In the case of Estate of Vallejo vs. Fernando, G. R. No. L-4120, the Court held that the moratorium law merely suspended the payment of interest and did not condone such payments. The administratrix of the estate was therefore ordered to pay interest on the obligation in accordance with the conditions of the mortgage as originally executed.

In the case of Castro vs. Collector, the Court refused to enjoin the collection of taxes which the taxpayer contended were improperly assessed against her. The taxpayer also questioned the constitutionality of the War Profits Act under which the assessment was made. The Collector was preparing to seize taxpayer's property by distraint and sell the same at public auction. The Court stated that the taxpayer's only remedy was to pay the amount claimed under protest and sue for its recovery. The case may be taken as authority for the proposition that the Collector may exercise the summary remedies for collection of taxes provided by law, regardless of equities in favor of taxpayer or the hardships which the Collector's action will impose.

THE Import Control Commission during the month issued its regulations relating to the granting of licenses under the barter-trade agreement with Japan.

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