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recover under the Act but they had also been duly paid. At the very least, a sense of fair play would demand that if a person entitled to a choice of remedies made a first election and accepted the benefits thereof, he should no longer be allowed to exercise the second option. 'Having staked his fortunes on a particular remedy, (he) is precluded from pursuing the alternate course, at least until the prior claim is rejected by the Compensation Commission.'"

It follows that having received full benefits under the Workmen's Compensation Act (plus the voluntary grant of another ₱10,000.00 from the petitioner), and there being no showing that they come under the exception, Juanita Ignacio and her minor child may no longer maintain their complaint in the respondent court for recovery of additional damages as a result of the death of Alfonso Ignacio. The other issues raised, viz., the capacity to sue of the minor child and the right to compensation of the other respondents who are the parents of the deceased worker, do not have to be decided any more in view of this resolution of the basic issue.

WHEREFORE, the petition is GRANTED. The respondent court is directed to DISMISS Civil Case No. 1519.

SO ORDERED.

Narvasa (Chairman), Griño-Aquino, and *Medialdea, JJ.*, concur.

Gancayco, J., on leave.

EN BANC

[G.R. No. L-41383. August 15, 1988]

PHILIPPINE AIRLINES, INC., *plaintiff-appellant, vs.* **ROMEO F. EDU, in his capacity as Land Transportation Commissioner, and UBALDO CARBONELL, in his capacity as National Treasurer,** *defendants-appellants.*

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SYLLABUS

1. **STATUTORY CONSTRUCTION; LAND TRANSPORTATION AND TRAFFIC CODE; TERM "FEES" IN REGISTRATION OF VEHICLES AS REGULATORY TAX; EXPLAINED.**— It is clear from the provisions of Section 73 of Commonwealth Act 123 and Section 61 of the Land Transportation and Traffic Code that the legislative intent and purpose behind the law requiring owners of vehicles to pay for their registration is mainly to raise funds for the construction and maintenance of highways and to a much lesser degree, pay for the operating expenses of the administering agency. On the other hand, the *Philippine Rabbit* case mentions a presumption arising from the use of the term "fees" which appears to have been favored by the legislature to distinguish fees from other taxes such as those mentioned in Section 13 of Rep. Act 4136 referring to taxes other than those imposed on the registration, operation or ownership of a motor vehicle (Sec. 59, b, Rep. Act 4136, as amended). Fees may be properly regarded as taxes even though they also serve as an instrument of regulation.

2. **TAXATION; MOTOR VEHICLE REGISTRATION FEES; IF THE PURPOSE IS PRIMARILY REVENUE, THEN THE EXACTION IS PROPERLY CALLED A TAX.**— Taxation may be made the implement of the state's police power. If the purpose is primarily revenue, or if revenue is, at least, one of the real and substantial purposes, then the exaction is properly called a tax. Such is the case of motor vehicle registration fees. The same provision appears as Section 59(b) in the Land Transportation Code. It is patent therefrom that the legislators had in mind a regulatory tax as the law refers to the imposition on the registration, operation or ownership of a motor vehicle as a "*tax or fee.*" Though nowhere in Rep. Act 4136 does the law specifically state that the imposition is a tax, Section 59(b) speaks of "taxes or fees x x x for the registration or operation or on the ownership of any motor vehicle, or for the exercise of the profession of chauffeur x x x" making the intent to impose a tax more apparent. Thus, even Rep. Act 5448 cited by the respondents, speak of an "additional tax," where the law could have referred to an original tax and not one *in addition* to the tax already imposed on the registration, operation, or ownership of a motor vehicle under Rep. Act 4136. Simply put, if the exaction under Rep.

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Act 4136 were merely a regulatory fee, the imposition in Rep. Act 5448 need not be an "additional" tax. Rep. Act 4136 also speaks of other "fees" such as the special permit fees for certain types of motor vehicles (Sec. 10) and additional fees for change of registration (Sec. 11). These are not to be understood as taxes because such fees are very minimal to be revenue-raising. Thus, they are not mentioned by Sec. 59(b) of the Code as taxes like the motor vehicle registration fee and chauffeurs' license fee. Such fees are to go into the expenditures of the Land Transportation Commission as provided for in the last proviso of Sec. 61.

3. **ID.; ID.; NATURE AND PURPOSE.**— We rule that motor vehicle registration fees as at present exacted pursuant to the Land Transportation and Traffic Code are actually taxes intended for additional revenues of government even if one fifth or less of the amount collected is set aside for the operating expenses of the agency administering the program.

4. **ID.; ID.; UNDER THE AMENDED FRANCHISE, PHILIPPINE AIRLINES IS NOT EXEMPTED FROM THE PAYMENT OF ANY TAX, FEE, OR OTHER CHARGES ON THE REGISTRATION AND LICENSING OF MOTOR VEHICLES.**— Any registration fees collected between June 27, 1968 and April 9, 1979, were correctly imposed because the tax exemption in the franchise of PAL was repealed during that period. However, an amended franchise was given to PAL in 1979. PAL's current franchise is clear and specific. It has removed the ambiguity found in the earlier law. Under Section 13 of Presidential Decree No. 1590, PAL is now exempt from the payment of any tax, fee, or other charge on the registration and licensing of motor vehicles. Such payments are already included in the basic tax or franchise tax provided in Subsections (a) and (b) of Section 13, P.D. 1590 and may no longer be exacted. Hence, the prayed for refund of registration fees paid in 1991 is DENIED.

APPEARANCES OF COUNSEL

Ricardo V. Puno, Jr. and *Conrado A. Boro* for plaintiff-appellant.

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DECISION

GUTIERREZ, JR., *J.*:

What is the nature of motor vehicle registration fees? Are they taxes or regulatory fees?

This question has been brought before this Court in the past. The parties are, in effect, asking for a re-examination of the latest decision on this issue.

This appeal was certified to us as one involving a pure question of law by the Court of Appeals in a case where the then Court of First Instance of Rizal dismissed the plaintiff-appellant's complaint for refund of registration fees paid under protest.

The disputed registration fees were imposed by the appellee, Commissioner Romeo F. Edu, pursuant to Section 8, Republic Act No. 4136, otherwise known as the Land Transportation and Traffic Code.

The Philippine Airlines (PAL) is a corporation organized and existing under the laws of the Philippines and engaged in the air transportation business under a legislative franchise, Act No. 4271, as amended by Republic Act Nos. 2360 and 2667. Under its franchise, PAL is exempt from the payment of taxes. The pertinent provision of the franchise provides as follows:

"Section 13. In consideration of the franchise and rights hereby granted, the grantee shall pay to the National Government during the life of this franchise a tax of two per cent of the gross revenue or gross earning derived by the grantee from its operations under this franchise. Such tax shall be due and payable quarterly and shall be in lieu of all taxes of any kind, nature or description, levied, established or collected by any municipal, provincial or national authority; Provided, That if, after the audit of the accounts of the grantee by the Commissioner of Internal Revenue, a deficiency tax is shown to be due, the deficiency tax shall be payable within the ten days from the receipt of the assessment. The grantee shall pay the tax on its real property in conformity with existing law."

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On the strength of an opinion of the Secretary of Justice (Op. No. 307, series of 1956) PAL has, since 1956, not been paying motor vehicle registration fees.

Sometime in 1971, however, appellee Commissioner Romeo F. Edu, issued a regulation requiring all tax exempt entities, among them PAL to pay motor vehicle registration fees.

Despite PAL's protestations, the appellee refused to register the appellant's motor vehicles unless the amounts imposed under Republic Act 4136 were paid. The appellant thus paid, under protest, the amount of ₱19,529.75 as registration fees of its motor vehicles.

After paying under protest, PAL through counsel, wrote a letter dated May 19, 1971, to Commissioner Edu demanding a refund of the amounts paid, invoking the ruling in *Calalang v. Lorenzo* (97 Phil. 212 [1951]) where it was held that motor vehicle registration fees are in reality taxes from the payment of which PAL is exempt by virtue of its legislative franchise.

Appellee Edu denied the request for refund basing his action on the decision in *Republic v. Philippine Rabbit Bus Lines, Inc.*, (32 SCRA 211, March 30, 1970) to the effect that motor vehicle registration fees are regulatory exactions and not revenue measures and, therefore, do not come within the exemption granted to PAL under its franchise. Hence, PAL filed the complaint against Land Transportation Commissioner Romeo F. Edu and National Treasurer Ubaldo Carbonell with the Court of First Instance of Rizal, Branch 18 where it was docketed as Civil Case No. Q-15862.

Appellee Romeo F. Edu, in his capacity as LTC Commissioner, and Ubaldo Carbonell, in his capacity as National Treasurer, filed a motion to dismiss alleging that the complaint states no cause of action. In support of the motion to dismiss, defendants reiterated the ruling in *Republic v. Philippine Rabbit Bus Lines, Inc.*, (*supra*) that registration fees of motor vehicles are not taxes, but regulatory fees imposed as an incident of the exercise of the police power of the state. They contended that while Act 4271 exempts PAL from the payment of any tax except

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two per cent on its gross revenue or earnings, it does not exempt the plaintiff from paying regulatory fees, such as motor vehicle registration fees. The resolution of the motion to dismiss was deferred by the Court until after trial on the merits.

On April 24, 1973, the trial court rendered a decision dismissing the appellant's complaint "guided by the later ruling laid down by the Supreme Court in the case of *Republic v. Philippine Rabbit Bus Lines, Inc.* (*supra*)." From this judgment, PAL appealed to the Court of Appeals which certified the case to us.

Calalang v. Lorenzo (*supra*) and *Republic v. Philippine Rabbit Bus Lines, Inc.* (*supra*) cited by PAL and Commissioner Romeo F. Edu respectively, discuss the main points of contention in the case at bar.

Resolving the issue in the *Philippine Rabbit* case, this Court held:

"The registration fee which defendant-appellee had to pay was imposed by Section 8 of the Revised Motor Vehicle Law (Republic Act No. 587 [1950]). Its heading speaks of 'registration fees.' The term is repeated four times in the body thereof. Equally so, mention is made of the 'fee for registration.' (*Ibid.*, Subsection G) A subsection starts with a categorical statement 'No fees shall be charged.' (*Ibid.*, Subsection H) The conclusion is difficult to resist therefore that the Motor Vehicle Act requires the payment not of a tax but of a registration fee under the police power. Hence the inapplicability of the section relied upon by defendant-appellee under the Back Pay Law. It is not held liable for a tax but for a registration fee. It therefore cannot make use of a backpay certificate to meet such an obligation.

"Any vestige of any doubt as to the correctness of the above conclusion should be dissipated by Republic Act No. 5448. ([1968]. Section 3 thereof as to the imposition of additional tax on privately-owned passenger automobiles, motorcycles and scooters was amended by Republic Act No. 5470 which is (sic) approved on May 30, 1969.) A special science fund was thereby created and its title expressly sets forth that a tax on privately-owned passenger automobiles, motorcycles and scooters was imposed. The rates thereof were provided for in its Section 3 which clearly specifies that 'additional

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tax' was to be paid as distinguished from the registration fee under the Motor Vehicle Act. There cannot be any clearer expression therefore of the legislative will, even on the assumption that the earlier legislation could by stretching the point be susceptible of the interpretation that a tax rather than a fee was levied. What is thus most apparent is that where the legislative body relies on its authority to tax it expressly so states, and where it is enacting a regulatory measure, it is equally explicit." (at p. 216)

In direct refutation is the ruling in *Calalang v. Lorenzo* (*supra*), where the Court, on the other hand, held:

"The charges prescribed by the Revised Motor Vehicle Law for the registration of motor vehicles are in Section 8 of that law called 'fees.' But the appellation is no impediment to their being considered taxes if taxes they really are. For not the name but the object of the charge determines whether it is a tax or a fee. Generally speaking, taxes are for revenue, whereas fees are exactions for purposes of regulation and inspection and are for that reason limited in amount to what is necessary to cover the cost of the services rendered in that connection. Hence, 'a charge fixed by statute for the service to be performed by an officer, where the charge has no relation to the value of the services performed and where the amount collected eventually finds its way into the treasury of the branch of the government whose officer or officers collected the charge, is not a fee but a tax.' (Cooley on Taxation, Vol. 1, 4th ed., p. 110.)

"From the data submitted in the court below, it appears that the expenditures of the Motor Vehicle Office are but a small portion — about 5 per centum — of the total collections from motor vehicle registration fees. And as proof that the money collected is not intended for the expenditures of that office, the law itself provides that all such money shall accrue to the funds for the construction and maintenance of public roads, streets and bridges. It is thus obvious that the fees are not collected for regulatory purposes, that is to say, as an incident to the enforcement of regulations governing the operation of motor vehicles on public highways, for their express object is to provide revenue with which the Government is to discharge one of its principal functions — the construction and maintenance of public highways for everybody's use. They are veritable taxes, not merely fees.

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"As a matter of fact, the Revised Motor Vehicle Law itself now regards those fees as taxes, for it provides that 'no other taxes or fees than those prescribed in this Act shall be imposed,' thus implying that the charges therein imposed — though called fees — are of the category of taxes. The provision is contained in Section 70, of subsection (b), of the law, as amended by Section 17 of Republic Act 587, which reads:

> "'Sec. 70 (b) No other taxes or fees than those prescribed in this Act shall be imposed for the registration or operation or on the ownership of any motor vehicle, or for the exercise of the profession of chauffeur, by any municipal corporation, the provisions of any city charter to the contrary notwithstanding: *Provided*, however, That any provincial board, city or municipal council or board, or other competent authority may exact and collect such reasonable and equitable toll fees for the use of such bridges and ferries, within their respective jurisdiction, as may be authorized and approved by the Secretary of Public Works and Communications, and also for the use of such public roads, as may be authorized by the President of the Philippines upon the recommendation of the Secretary of Public Works and Communications, but in none of these cases, shall any toll fees be charged or collected until and unless the approved schedule of tolls shall have been posted legibly in a conspicuous place at such toll station.'" (at pp. 213-214)

Motor vehicle registration fees were matters originally governed by the Revised Motor Vehicle Law (Act 3992 [1932] as amended by Commonwealth Act 123 and Republic Acts Nos. 587 and 1603).

Today, the matter is governed by Rep. Act 4136 [1964] otherwise known as the Land Transportation Code, (as amended by Rep. Acts Nos. 5715 and 6374, P.D. Nos. 382, 843, 896, 1057 and BP Blg. 43, 74 and 398).

Section 73 of Commonwealth Act 123 (which amended Sec. 73 of Act 3992 and remained unrevised by Rep. Act Nos. 587 and 1603) states:

> Section 73. *Disposal of moneys collected.* — Twenty per centum of the money collected under the provisions of this Act shall accrue to the road and bridge funds of the different provinces and chartered

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cities in proportion to the cedula sales during the next previous year and the remaining eighty per centum shall be deposited in the Philippine Treasury to create a special fund for the construction and maintenance of national and provincial roads and bridges, as well as the streets and bridges in the chartered cities to be alloted by the Secretary of Public Works and Communications for projects recommended by the Director of Public Works in the different provinces and chartered cities x x x."

Presently, Sec. 61 of the Land Transportation and Traffic Code provides:

"Sec. 61. *Disposal of Monies Collected.* — Monies collected under the provisions of this Act shall be deposited in a special trust account in the National Treasury to constitute the Highway Special Fund, which shall be apportioned and expended in accordance with the provisions of the 'Philippine Highway Act of 1935.' Provided, however, That the amount necessary to maintain and equip the Land Transportation Commission but not to exceed twenty per cent of the total collection during one year, shall be set aside for the purpose. (As amended by RA 6374, approved August 6 1971)."

It appears clear from the above provisions that the legislative intent and purpose behind the law requiring owners of vehicles to pay for their registration is mainly to raise funds for the construction and maintenance of highways and to a much lesser degree, pay for the operating expenses of the administering agency. On the other hand, the *Philippine Rabbit* case mentions a presumption arising from the use of the term "fees" which appears to have been favored by the legislature to distinguish fees from other taxes such as those mentioned in Section 13 of Rep. Act 4136 which reads:

"Sec. 13. *Payment of taxes upon registration.* — No original registration of motor vehicles subject to payment of taxes, customs duties or other charges shall be accepted unless proof of payment of the taxes due thereon has been presented to the Commission."

referring to taxes other than those imposed on the registration, operation or ownership of a motor vehicle (Sec. 59, b, Rep. Act 4136, as amended).

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Fees may be properly regarded as taxes even though they also serve as an instrument of regulation. As stated by a former presiding judge of the Court of Tax Appeals and writer on various aspects of taxes:

"It is possible for an exaction to be both tax and regulation. License fees are often looked to as a source of revenue as well as a means of regulation. (*Sonzinsky v. U.S.*, 300 U.S. 506) This is true, for example, of automobile license fees. In such case, the fees may properly be regarded as taxes even though they also serve as an instrument of regulation. If the purpose is primarily revenue, or if revenue is at least one of the real and substantial purposes, then the exaction is properly called a tax. (1955 CCH Fed. Tax Course, Par. 3101, citing Cooley on Taxation (2nd Ed.) 592, 593; *Calalang v. Lorenzo*, 97 Phil. 212; *Lutz v. Araneta*, 98 Phil. 198.) These exactions are sometimes called regulatory taxes. (See Secs. 4701, 4711, 4741, 4801, 4811, 4851, and 4881, U.S. Internal Revenue Code of 1954, which classify taxes on tobacco and alcohol as regulatory taxes.)" (Umali, Reviewer in Taxation, 1980, pp. 12-13, citing Cooley on Taxation, 2nd Edition, 591-593).

Indeed, taxation may be made the implement of the state's police power (*Lutz v. Araneta*, 98 Phil. 148).

If the purpose is primarily revenue, or if revenue is, at least, one of the real and substantial purposes, then the exaction is properly called a tax (Umali, *id.*) Such is the case of motor vehicle registration fees. The conclusions become inescapable in view of Section 70(b) of Rep. Act 587 quoted in the *Calalang* case. The same provision appears as Section 59(b) in the Land Transportation Code. It is patent therefrom that the legislators had in mind a regulatory tax as the law refers to the imposition on the registration, operation or ownership of a motor vehicle as a "*tax or fee*." Though nowhere in Rep. Act 4136 does the law specifically state that the imposition is a tax, Section 59(b) speaks of "taxes or fees x x x for the registration or operation or on the ownership of any motor vehicle, or for the exercise of the profession of chauffeur x x x" making the intent to impose a tax more apparent. Thus, even Rep. Act 5448 cited by the respondents, speak of an "additional tax," where the law could have referred to an original tax and not one *in addition* to the

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tax already imposed on the registration, operation, or ownership of a motor vehicle under Rep. Act 4136. Simply put, if the exaction under Rep. Act 4136 were merely a regulatory fee, the imposition in Rep. Act 5448 need not be an "additional" tax. Rep. Act 4136 also speaks of other "fees" such as the special permit fees for certain types of motor vehicles (Sec. 10) and additional fees for change of registration (Sec. 11). These are not to be understood as taxes because such fees are very minimal to be revenue-raising. Thus, they are not mentioned by Sec. 59(b) of the Code as taxes like the motor vehicle registration fee and chauffeurs' license fee. Such fees are to go into the expenditures of the Land Transportation Commission as provided for in the last proviso of Sec. 61, aforequoted.

It is quite apparent that vehicle registration fees were originally simple exactions intended only for regulatory purposes in the exercise of the State's police powers. Over the years, however, as vehicular traffic exploded in number and motor vehicles became absolute necessities without which modern life as we know it would stand still, Congress found the registration of vehicles a very convenient way of raising much needed revenues. Without changing the earlier denomination of registration payments as "fees," their nature has become that of "taxes."

In view of the foregoing, we rule that motor vehicle registration fees as at present exacted pursuant to the Land Transportation and Traffic Code are actually taxes intended for additional revenues of government even if one fifth or less of the amount collected is set aside for the operating expenses of the agency administering the program.

May the respondent administrative agency be required to refund the amounts stated in the complaint of PAL?

The answer is NO.

The claim for refund is made for payments given in 1971. It is not clear from the records as to what payments were made in succeeding years. We have ruled that Section 24 of

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Rep. Act No. 5431, dated June 27, 1968, repealed all earlier tax exemptions of corporate taxpayers found in legislative franchises similar to that invoked by PAL in this case.

In *Radio Communications of the Philippines, Inc. v. Court of Tax Appeals, et al.* (G.R. No. 60547, July 11, 1985), this Court ruled:

"Under its original franchise, Republic Act No. 2036, enacted in 1957, petitioner Radio Communications of the Philippines, Inc., was subject to both the franchise tax and income tax. In 1964, however, petitioner's franchise was amended by Republic Act No. 4054 to the effect that its franchise tax of one and one-half percentum (1-½%) of all gross receipts was provided as 'in lieu of any and all taxes of any kind, nature, or description levied, established, or collected by any authority whatsoever, municipal, provincial, or national from which taxes the grantee is hereby expressly exempted.' The issue raised to this Court now is the validity of the respondent court's decision which ruled that the exemption under Republic Act No. 4054 was repealed by Section 24 of Republic Act No. 5431, dated June 27, 1968 which reads:

> "'(d) The provisions of existing special or general laws to the contrary notwithstanding, all corporate taxpayers not specifically exempt under Sections 24 (c) (1) of this Code shall pay the rates provided in this section. All corporations, agencies, or instrumentalities owned or controlled by the government, including the Government Service Insurance System and the Social Security System but excluding educational institutions, shall pay such rate of tax upon their taxable net income as are imposed by this section upon associations or corporations engaged in a similar business or industry.'

"An examination of Section 24 of the Tax Code as amended shows clearly that the law intended all corporate taxpayers to pay *income tax* as provided by the statute. There can be no doubt as to the power of Congress to repeal the earlier exemption it granted. Article XIV, Section 8 of the 1935 Constitution and Article XIV, Section 5 of the Constitution as amended in 1973 expressly provide that no franchise shall be granted to any individual, firm, or corporation except under the condition that it shall be subject to amendment, alteration, or repeal by the legislature when the public interest so requires. There

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is no question as to the public interest involved. The country needs increased revenues. The repealing clause is clear and unambiguous. There is a listing of entities entitled to tax exemption. The petitioner is not covered by the provision. Considering the foregoing, the Court Resolved to DENY the petition for lack of merit. The decision of the respondent court is affirmed."

Any registration fees collected between June 27, 1968 and April 9, 1979, were correctly imposed because the tax exemption in the franchise of PAL was repealed during the period. However, an amended franchise was given to PAL in 1979. Section 13 of Presidential Decree No. 1590 now provides:

"In consideration of the franchise and rights hereby granted, the grantee shall pay to the Philippine Government during the lifetime of this franchise whichever of subsections (a) and (b) hereunder will result in a lower tax:

"'(a) The basic corporate income tax based on the grantee's annual net taxable income computed in accordance with the provisions of the Internal Revenue Code; or

"'(b) A franchise tax of two per cent (2%) of the gross revenues derived by the grantees from all sources, without distinction as to transport or nontransport corporations; provided that with respect to international airtransport service, only the gross passengers, mail, and freight revenues from its outgoing flights shall be subject to this law.

"The tax paid by the grantee under either of the above alternatives shall be in lieu of all other taxes, duties, royalties, registration, license and other fees and charges of any kind, nature or description imposed, levied, established, assessed, or collected by any municipal, city, provincial, or national authority or government agency, now or in the future, including but not limited to the following:

x x x x x x x x x

"(5) All taxes, fees and other charges on the registration, licensing, acquisition, and transfer of aircraft, equipment, motor vehicles, and all other personal or real property of the grantee." (Pres. Decree 1590, 75 OG No. 15, 3259, April 9, 1979).

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PAL's current franchise is clear and specific. It has removed the ambiguity found in the earlier law. PAL is now exempt from the payment of any tax, fee, or other charge on the registration and licensing of motor vehicles. Such payments are already included in the basic tax or franchise tax provided in Subsections (a) and (b) of Section 13, P.D. 1590 and may no longer be exacted.

WHEREFORE, the petition is hereby partially GRANTED. The prayed for refund of registration fees paid in 1971 is DENIED. The Land Transportation Franchising and Regulatory Board (LTFRB) is enjoined from collecting any tax, fee, or other charge on the registration and licensing of the petitioner's motor vehicles from April 9, 1979 as provided in Presidential Decree No. 1590.

SO ORDERED.

Fernan, C.J., Narvasa, Melencio-Herrera, Cruz, Paras, Feliciano, Gancayco, Padilla, Bidin, Sarmiento, Cortes, Griño-Aquino, and *Medialdea, JJ.*, concur.

SECOND DIVISION

[G.R. No. L-43726. August 15, 1988]

CHURCH OF CHRIST, DADIANGAS CONGREGATION, INC., represented by LAUREANO N. BELO, CELESTINO M. CRUZ, ULDARICO S. LAYAG, PETRONILA G. GESULGA, JOSUE G. GESULGA, PATERIO G. GESULGA, CECILIA P. CRUZ, ERNESTO P. CRUZ, *etc.*, *petitioners, vs.* SPOUSES PELEGRINO VALLESPIN and ROSALIA VALLESPIN and HON. PEDRO SAMSON ANIMAS