HELD: The Legislature under our form of government is assigned the task and the power to make and enact laws, but not to interpret them. The executive department is charged with the execution or carrying out of the provisions of said laws, and its interpretation and application belong exclusively to the judicial department. If the Legislature may declare what a law means, or what a specific portion of the Constitution means, especially after the courts had in an actual case ascertained its meaning by interpretation and applied it in a decision, this would surely cause confusion and instability in judicial processes and court decisions. Under such a system, a final court determination of a case based on a judicial interpretation of the law or of the Constitution may be undermined or even annulled by a subsequent and different interpretation of the law or of the Constitution by the Legislative department. That would be neither wise nor desirable, besides being clearly violative of the fundamental principles of our constitutional system of government, particularly those governing the separation of powers.

When a judicial officer assumes office, he does not exactly ask for exemption from payment of income tax on his salary, as a privilege, it is already attached to his office, provided for and secured by the fundamental law, not primarily for his benefit but based on public interest, to secure and preserve his independence of judicial thought and action.

The interpretation and application of the Constitution and of statutes is within the exclusive province and jurisdiction of the Judicial department, and in enacting a law, the Legislature may not legally provide therein that it be interpreted in such a way that it may not violate a constitutional prohibition, thereby tying the hands of the courts in their task of later interpreting said satute, the hands of the courts in their task of later interpreting said statute, runs counter to a previous interpretation already given in a case by the highest court of the land.

Decision appealed from affirmed. (*Endencia, et al. vs. Saturnino David, Etc., G. R. No. L*-6355-6356, prom. Aug. 31, 1953.)

ADMINISTRATIVE LAW; SUPERVISORY POWERS OF COMMISSIONER OF CUSTOMS AND DEPARTMENT HEADS IN SEIZURE AND CERTAIN CASES; VALIDITY OF MEMORANDUM ORDERS.

FACTS: On January 2, 1951, the Collector of Customs for the Port of Manila ordered the seizure of two shipments of textiles and a number of sewing machines (Seizure Identification No. 1006) consigned to Sy Man. On June 4, 1951, the Collector of Customs for the Port of Manila, after due hearing, rendered decision, ordering the delivery of the articles seized to Sy Man, after payment of the necessary customs duties, sales tax and other charges due thereon, in addition to a fine of ₱155.00, except the sewing machines which were declared forfeited to the government and to be sold at public auction if found saleable, otherwise to be destroyed. Said decision was received by Sy Man on June 27, 1951. By letters dated July 12 and August 21, 1951, counsel for Sy Man requested the Collector of Customs to release the goods, as per decision which had become final, and at the same time expressed readiness to comply with the terms thereof. On August 24, 1951, the Collector of Customs informed counsel for Sy Man that their letter of July 12th was endorsed to the Commissioner of Customs requesting information whether the merchandise covered by Seizure Identification No. 1006 could be released to the importer as the decision on the case had already become final, to which no reply had yet been received. The indorsement of the matter to the Commissioner was in accordance with the Memorandum Order of the Commissioner (the Insular Collector) of Customs, dated Aug. 18, 1947. Accordingly, Sy Man filed a petition for certiorari, prohibition and mandamus before the Court of First Instance of Manila, which said court granted, ordering the Commissioner and the Collector to execute the decision of the latter dated June 4, 1951, which had already become final. The Commissioner appealed, contending that as head of the Bureau of Customs and the chief executive and administrative officer thereof under Sec. 550, Rev. Adm. Code, and also by virtue of Sec. 1152 of the same Code, he had the supervision and control over the Collector and that by reason of said supervision and control, he may *motu propio* review and revise decision of the Collector in seizure cases even when not appealed by the importer. It was under this theory that the Commissioner promulgated his Memorandum Order of August 18, 1947.

When merchandise or goods are imported through any of the ports of the Philippines, under normal circumstances, said goods are assessed for purposes of payment of customs duties, fees and other money charges. If satisfied with the assessment the importer pays the charges and withdraws the goods. Failure to protest renders the action of the Collector conclusive against the importer

(Secs. 1370 and 1371, Rev. Adm. Code). If dissatisfied he pays the amount just the same and then files a protest (Sec. 1372, Idem) and the Collector re-examines the matter thus presented (Sec. 1379, Idem). However, when the property imported is subject to forfeiture under the customs laws (Sec. 1363, Idem) the goods are seized, a warrant for their detention is issued, the owner or his agent is notified in writing and after giving a hearing with reference to the offense or delinquency which gave rise to the seizure, the Collector in writing makes a declaration of forfeiture or fixes the amount of the fine to be imposed or takes such other appropriate steps he may deem proper (Secs. 1374, 1375, 1379[2], Idem). Both under protest and seizure cases the person aggrieved by the decision of the Collector may appeal to the Commissioner within fifteen (15) days (Sec. 1380, Idem), which officer shall approve, modify, or reverse the action of his subordinate and shall take such steps and make such order or orders as may be necessary to give effect to his decision.

In connection with the Memorandum Order of August 18, 1947, Sec. 551 of the Rev. Adm. Code provides that every chief of bureau shall prescribe forms and make regulations or general orders *not inconsistent with law* to carry into full effect the laws relating to matters within the Bureau's jurisdiction. But to become effective said forms and regulations must be approved by the Department Head and published in the Official Gazette or otherwise publicly promulgated. Because of this failure of approval by the Department Head and of publication, said memorandum has, therefore, no legal effect. Hence, if the law does not give the Commissioner the power to review and revise unappealed decisions of the Collector of Customs in seizure cases, then the memorandum order even if duly approved and published in the Official Gazette, would equally have no effect for being inconsistent with law. While Sec. 1393 of the Rev. Adm. Code deals with supervisory authority of Commissioner and of Department Head in certain cases, there is no similar legal provision in seizure cases. It could be inferred then that the law-makers did not deem it necessary or advisable to provide for this supervisory authority or power of revision by the Commissioner and the Department Head on unappealed seizure cases.

HELD: Under the present law governing the Bureau of Customs, the decision of the Collector of Customs in a seizure case if not protested and appealed by the importer to the Commissioner of

Customs on time, becomes final not only as to him but against the Government as well, and neither the Commissioner nor the Department Head has the power to review, revise or modify such unappealed decision. The Memorandum Order of the Insular Customs of August 18, 1947, is void and of no effect, not only because it has not been duly approved by the Department Head and duly published as required by Section 551 of the Rev. Adm. Code, but also because it is inconsistent with law.

The decision appealed from is affirmed. (*Sy Man, Etc. vs. Alfredo Jacinto, Etc., et al., G. R. No. L-5612*, prom. Oct. 31, 1953.)

CRIMINAL LAW

DIRECT BRIBERY AND INDIRECT BRIBERY; AN INFORMATION FOR BRIBERY, ALLEGING FACTS INSUFFICIENT TO CONSTITUTE DIRECT BRIBERY, SHOULD NOT BE DISMISSED IF SAID FACTS ARE SUFFICIENT TO CONSTITUTE INDIRECT BRIBERY.

FACTS: On April 1, 1950, the Provincial Fiscal of Isabela filed an information before the Court of First Instance of that province, charging Eduardo A. Abesamis of Direct Bribery, penalized under Art. 210 of the Revised Penal Code, alleging that the accused being then the Justice of the Peace of Echague and Angadanan, Isabela, and as such a public officer, did then and there willfully, unlawfully and feloniously demand and receive from Marciana Sauri the amount of ₱1,100.00, with the agreement that he would dismiss the case for Robbery in Band with Rape against Emiliano Castillo, son of said Marciana Sauri, which case was then pending in court.

On a motion to quash, the case was dismissed, on the ground that the facts alleged in the information do not sufficiently charge the crime of direct bribery. The Solicitor General appealed the case.

HELD: The crime charged does not come under the first paragraph of Art. 210 of the Revised Penal Code, for to be liable, the act which the public officer has agreed to perform must be criminal.