

**[ ADMINISTRATIVE ORDER NO. 26, November 11, 1966 ]**

**REMOVING MR. ELIEZER TENGCO FROM OFFICE AS THIRD ASSISTANT PROVINCIAL FISCAL OF LAGUNA**

This is an administrative case against Mr. Eliezer Tengco, Third Assistant Provincial Fiscal of Laguna, who, together with Provincial Fiscal Juan Salazar of the same province, stands charged with dishonesty, misconduct in office and neglect of duty. The charges against both were investigated by a special panel created by the Department of Justice, composed of the City Fiscal of Baguio and the Provincial Fiscals of Nueva Ecija and Bukidnon. This decision is limited to the case against Fiscal Tengco, who shall be referred to hereafter as the respondent. The case against Fiscal Salazar will be disposed of separately.

The pertinent facts established during the investigation are briefly stated as follows:

On February 23, 1964, at Famy, Laguna, untaxed "Union" cigarettes were confiscated by the Philippine Constabulary provincial command. An inventory in the presence of respondent, among others, was taken on the same day, showing that the catch consisted of 192 cases of genuine blue seal cigarettes (Exh. A). Respondent, after conducting the preliminary investigation of the criminal case against the persons in whose possession the cigarettes were confiscated, filed the proper criminal information on February 24, 1964 (Exh. T). The cigarettes were then transferred by the PC provincial commander to the Bureau of Internal Revenue Regional Office at San Pablo City, with the BIR administrative officer issuing a receipt therefor, stating that the items were genuine blue seal cigarettes (Exhs. B & C).

On March 9, 1964, counsel for the accused in the criminal case for possession of untaxed cigarettes requested a reinvestigation of the case (Exh. BB). The petition for reinvestigation was granted. On March 24, 1964, the Provincial Fiscal addressed a letter (Exh. K) to the BIR regional director requesting that the goods be transferred to the former's office at Sta. Cruz, Laguna, for presentation as evidence in the reinvestigation of the criminal case. Reynaldo Cambel, administrative officer of the provincial fiscal's office, was authorized to take possession of the confiscated goods. On the way to Sta. Cruz, at Magdalena, Cambel, at the instigation of the alleged smuggler, Luis Barcelona, together with other persons including members of the police force of San Pablo City, effected a switch, whereby 142 cases of genuine blue seal cigarettes were changed with similar cases containing rice bran or chaff (Exh. II, sworn statement of Cambel). Cambel, about midnight of April 12, 1964, effected a second swap in the courthouse at Sta. Cruz, Laguna, where he got 34 cases of cigarettes. This incident was witnessed by the guards who duly reported the matter to the deputy clerk of court. On the morning of the same day, Cambel distraught by his having been caught "while in the act of interchanging the evidence — cigarettes," approached respondent and confessed the whole affair. Respondent