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BEN L. CHUY and LEE SIN
Plaintiffs,

- versus -

PANGASINAN CIVIL
CASE NO. 12823

THE COLLECTOR OF INTERNAL
REVENUE,
Defendant.

x - - - - - - - - - - - - - x

July 16, 1958

DECISION

The plaintiffs, Ben L. Chuy and Lee Sin, were the beneficiaries of two insurance policies issued on the life of Dee Se by the Lincoln National Life Insurance Company, each with a face value of ₱25,000. Ben L. Chuy was also the beneficiary of two insurance policies issued by the Philippine American Life Insurance Company also on the life of Dee Se with a total face value of ₱50,000. In all the said insurance policies, the insured reserved the power to change the beneficiaries.

Dee Se died on June 22, 1951. Plaintiffs sought to collect the proceeds of the insurance policies from the Lincoln National Life Insurance Company and the Philippine American Life Insurance Company but these companies refused to pay on the ground that the insured made false representations in his applications for insurance. Accordingly, the two companies advised the beneficiaries that they were cancelling the contracts. At the same time, the companies returned the premiums paid by the insured. The beneficiaries, plaintiffs herein, instituted the corresponding actions for recovery of the face values of said policies (Civil Cases Nos. 12033 and 12034 of the Court of First Instance of Pangasinan). The Court of First Instance of Pangasinan rendered judgment for the plaintiffs. (Exh. B-1.) The two insurance companies appealed. Before the appeal of the Lincoln National Life Insurance Company could be perfected, the said company and plaintiffs amicably settled the case, the former agreeing to pay to the latter the face values of the two policies issued by it. Plaintiffs were paid ₱50,000 on May 23, 1953. In the case of the appeal of the Philippine American Life Insurance Company, the decision of the lower court was affirmed by the Supreme Court sometime in 1954, and plaintiffs were paid by said company in the same year.

It appears that the deceased, Dee Se, left no property at the time of his death, except the four insurance policies already mentioned. Under the law, the amount "receivable by any beneficiary designated in the policy of insurance where the insured reserved to himself the power to change or revoke the name of the beneficiary during his lifetime, whether or not he has, during his lifetime, exercised such power of revocation" is includible in the gross estate of the deceased. (Section 88 (e), Revenue Code.) Pursuant to this provision of law, the Collector of Internal Revenue issued a notice of assessment dated January 9, 1952 seeking to collect from plaintiffs the sums of ₱1,167.50 as estate tax and ₱3,958.69 as inheritance tax, or a total of ₱5,126.19. (Exh. J.) This assessment was revised on May 2, 1953 (Exh. E), as a result of which the sum of ₱5,867.85, representing estate and inheritance taxes, including penalties, was sought to be collected from plaintiffs. This latter assessment was again revised in the letter of the Collector of Internal Revenue dated August 27, 1953, which was received by counsel for plaintiffs on September 22, 1953, by reducing the former assessment of ₱5,867.85 to ₱2,841.11. The said sum of ₱2,841.11 was paid under protest on September 23, 1953. (Par. 19, Stipulation of Facts.)

The assessment of the sum of ₱2,841.11 is itemized as follows:

Estate tax - - - - - - - - -	₱448.18	
25% surcharge - - - - - - - -	112.05	
1% montly interest from Feb. 23, 1952 to Aug. 23, 1953 - - - - - - - - -	80.67	
Compromise - no notice of death - - - - - - - - - - -	5.00	
		₱ 645.90
Inheritance tax - - - - -	₱1,553.72	
25% surcharge - - - - - - -	388.43	
1% monthly interest from May 23, 1952 to Aug. 23, 1953 - - - - - - -	233.06	
Compromise - late filing of estate and inheritance tax return - - -	20.00	
		₱2,195.21
Total - - - - - - - - - - - - - - -		₱2,841.11

Protesting against the imposition of the penalties — 25% surcharge, 1% monthly interest and "compromise" — plaintiffs filed a claim for refund of said penalties. The claim for refund having been denied, plaintiffs instituted the present action in the Court of First Instance of Pangasinan on January 25, 1954 for recovery of "all the amount paid by them as penalties, surcharges and interests amounting to more than ₱800." (See pp. 4-5 of the Complaint.)

While the case was pending in the Court of First Instance of Pangasinan, defendant, on December 10, 1954, made another deficiency assessment for the sum of ₱3,951.26, in addition to the sum of ₱2,841.11 which was previously paid under protest. Finally, upon request for reconsideration of said assessment, a revised assessment was made on April 15, 1955 wherein defendant sought to collect from plaintiffs the sum of ₱3,615.01, after crediting the latter with the sum of ₱2,841.11 previously paid. On April 18, 1955, the sum of ₱3,615.01 was paid by plaintiffs.

Before the case could be heard on the merits, the Court of First Instance of Pangasinan remanded the case to this Court pursuant to Section 22, in relation to Section 7 of Republic Act No. 1125.

On December 6, 1957, defendant filed with this Court a supplemental answer wherein the sum of ₱1,927.16 is sought to be recovered from plaintiffs by way of counterclaim. The counterclaim appears to have been based upon the final assessment dated April 15, 1955. The counterclaim of ₱1,927.16 is itemized and computed in the supplemental answer as follows:

Estate tax - - - - - - - - - - - - - - -	₱1,312.31
25% ad valorem penalty - - - - - - - -	328.08
5% surcharge on ₱1,102.98 for late payment - - - - - - - - - - - - - -	55.15
1% mo. int. on ₱448.18 from 3/22/52 to 9/23/53 - - - - - - - - - - - - -	80.67
½% mo. int. on ₱654.80 from 3/22/52 to 12/2/54 - - - - - - - - - - - - -	106.40
1% mo. int. on ₱924.20 from 12/2/54 to 4/30/54 - - - - - - - - - - - - -	46.21
½% mo. int. on ₱209.33 from 3/22/52 to 4/15/55 - - - - - - - - - - - - -	38.72
Compromise for no notice of death - -	5.00
Compromise for late payment - - - - -	20.00
Total amount due - - - - - - - - -	₱1,992.54
Less amounts paid: On 9/25/53 - - - - - ₱645.90; On 4/18/55 - - - 864.13	1,510.03
BALANCE STILL DUE - - - - - - - -	₱ 482.51

Inheritance tax - - - - - - - - - - - -	₱4,304.60
25% ad valorem penalty - - - - - - - -	1,076.15
5% surcharge on ₱3,593.93 for late payment - - - - - - - - - - - - - -	179.70
1% mo. int. on ₱1,553.72 from 6/22/52 to 9/23/53 - - - - - - - - - - - - -	233.06
½% mo. int. on ₱2,040.21 fr. 6/22/52 to 12/2/54 - - - - - - - - - - - - -	300.93
1% mo. int. on ₱2,951.91 fr. 12/2/54 to 4/30/55 - - - - - - - - - - - - -	142.60
½% mo. int. on ₱710.67 fr. 6/22/52 to 4/15/55 - - - - - - - - - - - - -	113.70
Compromise for late filing - - - - -	20.00
Compromise for late payment - - - - -	20.00
Total amount due - - - - - - - - -	₱6,390.74
Less amounts paid: On 9/25/53 - - - ₱2,195.21; On 4/18/55 - - - 2,750.88	4,946.09
BALANCE STILL DUE - - - - - - - -	₱1,444.65

The plaintiffs apparently agree to the correctness of the assessment with respect to the basic estate and inheritance taxes in the sums of ₱1,312.31 and ₱4,304.60. They are merely questioning the legality of the imposition of the penalties.

> "x x x the only issue to be resolved in this case is when do the estate and inheritance taxes, surcharges, interests and penalties accrue on the insurance proceeds in question, i.e., whether they accrue ibn

the dates prescribed in section 95 (a) (1) of the National Internal Revenue Code or on the dates of actual receipt of the insurance proceeds." (Page 6, Stipulation of Facts.)

Therefore, the sole question presented for our consideration relates to the legality of the imposition of the following penalties:

1. <u>25% surcharge</u> -		
(a) 25% surcharge on basic estate tax in the sum of ₱1,312.31	₱ 328.08	
(b) 25% surcharge on the basic inheritance tax in the sum of ₱4,304.60..	1,076.15	
		₱1,404.23
2. <u>5% surcharge</u> -		
(a) 5% surcharge on ₱1,102.98 for late payment	₱ 55.15	
(b) 5% surcharge on ₱3,593.93 for late payment	179.70	
		234.85
3. <u>Interest at 1%</u>		
(a) 1% interest on estate tax	₱ 126.88	
(b) 1% on inheritance tax	375.66	
		502.54
4. <u>Interest at 1/2%</u>		
(a) 1/2% interest on estate tax	₱ 145.12	
(b) 1/2% interest on inheritance tax ..	414.63	
		559.75
5. "<u>Compromise</u>" -		
(a) "Compromise" for no notice of death	₱ 5.00	
(b) "Compromise" for late payment of estate tax	20.00	
(c) "Compromise" for late filing of return	20.00	
(d) "Compromise" for late payment of inheritance tax ..	20.00	65.00
Total of questioned penalties		₱2,766.37

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The first item of ₱1,404.23 — 25% surcharge for failure to file an estate and inheritance tax return — is sought to be collected by defendant under Section 102 of the Revenue Code, which provides:

> "Sec. 102. Ad valorem penalties.- In case of any failure to make and file a return within the time prescribed by law or by the Collector of Internal Revenue, the Collector shall add to the tax twenty-five per centum of its amount, except that, when a return is voluntarily and without notice from the Collector filed after such time, and it is shown that the failure to file it was due to a reasonable cause, no such addition shall be made to the tax. x x x."

It is claimed on behalf of plaintiffs that they are not required to file an estate and inheritance tax return because the duty of filing the return for the estate of a deceased person devolves upon the executor, administrator, or anyone of the heirs, pursuant to Section 93 (a) of the Revenue Code, and anyone of the plaintiffs is neither an executor, administrator or heir. It is also alleged that plaintiffs could not have filed a return because at the time that the return was due [within 6 months after decedent's death on June 22, 1951, pursuant to Section 93 (b)], they were not certain whether they could collect or not the proceeds of the insurance policies in question. In fact, the policies were cancelled by the insurance companies and plaintiffs had to go to court to enforce their claims. They were able to collect the proceeds of the policies long after the due date for the filing of said return.

It is true that under Section 93 (a) only the "executor, administrator, or anyone of the heirs" are required to file the estate and inheritance tax return covering the gross estate of the deceased. However, Section 95 (c) defines the term "executor" or "administrator" as meaning "the executor or administrator of the decedent, or, if there is no executor or administrator appointed, qualified, and acting within the Philippines, then any person in actual or constructive possession of any property of the decedent." Since the proceeds of a life insurance policy "receivable by any beneficiary designated in the policy of insurance where the insured reserved to himself the power to change or revoke the name of the beneficiary during his lifetime, whether or not he has, during his lifetime, exercised such power of revocation," form part of the gross estate of the decedent (Section 88 (e)), plaintiffs, as beneficiaries of the life insurance policies of the deceased Dee Se, are considered executors or administrators within the meaning of Section 93 (a). (See Estate of Henry Wilson, 2 TC 1059.) It follows that plaintiffs were under obligation to file the return covering the estate of the deceased Dee Se.

However, we find that the failure of plaintiffs to file an estate and inheritance tax return was due to a reasonable cause. At the time that the return was due, they had not received even a portion of the proceeds of the four insurance policies.) In fact, they had every reason to doubt whether they could ever collect under the policies considering that the insurance companies cancelled said policies and refused to pay until after court proceedings were instituted; and in the case of the Philippine American Life Insurance Company, plaintiff Ben Li Chuy was paid only sometime in 1954 after the Supreme Court decided the case in his favor. For this reason, we are of the opinion that the imposition of the 25% surcharge for failure of plaintiffs to file a return for the estate of the deceased Dee Se is not in order. In a case recently decided by the Supreme Court under a similar provision of the Income Tax Law (Section 72 of the Revenue Code), it was held:

> "We are satisfied that the failure to file an income tax return for the Joint Emergency Operation was due to a reasonable cause, the honest belief of respondent companies that there was no such corporation within the meaning of the Tax Code, and that their separate income tax return was sufficient compliance with the law. That this belief was not entirely without foundation and that it was entertained in good faith, is shown by the fact that the Court of Tax Appeals itself subscribed to the idea that the Joint Emergency Operation was not a corporation, and so sustained the contention of respondents. Furthermore, there are authorities to the effect that belief in good faith, on advice of reputable tax accountants and attorneys, that a corporation was not a personal holding company taxable as such constitutes 'reasonable cause' for failure to file holding company surtax returns, and that in such a case, the imposition of penalties for failure to file return, is not warranted." (Collector of Internal Revenue v. Batangas Transportation Co., G. R. No. L-9692, January 6, 1958.)

The 5% surcharge in the sum of ₱234.85 has been imposed under Section 101 (c), which provides:

> "(c) Surcharge. - If any amount of the taxes included in the notice and demand from the Collector of Internal Revenue is not paid in full within thirty days after such notice and demand, there shall be collected in addition to the interest prescribed herein and in sections ninety-nine and one hundred and as part of the taxes a surcharge of five per centum of the unpaid amount."

Under the law, the 5% surcharge may be imposed only if any amount of the estate and inheritance taxes is not paid in full within thirty days after notice and demand. When was the "notice and demand" made upon plaintiffs? It appears that there were several notices and demands made upon plaintiffs, but the final notice and demand was made in an "assessment notice" dated April 15, 1955, and presumably received by plaintiffs on April 18, 1955, because it was on that date that they paid the sum of ₱3,615.01 mentioned in said "assessment notice." The assessment notice of April 15, 1955 cancelled and superseded the previous assessment notices.

> "The two assessment notices both bearing No. 4641 EA-14827-51 for the amounts of ₱5,867.35 and ₱9,862.54 dated May 2, 1953 and March 23, 1955, respectively, have already been superseded by the recomputation made on April 15, 1955 as indicated hereinabove." (Page 2, Exh. 1, page 108, BIR records.)

As the assessment notice of April 15, 1955 cancelled and superseded previous assessment notices, the said assessment notice of April 15, 1955 is the "notice and demand" within the meaning of Section 101

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(c) which must be taken into account for the purpose of the imposition of the 5% surcharge. This rests on the theory that an assessment that has been cancelled is no assessment of all. (Suyoc Consolidated Mining Co. v. Coll. of Int. Rev., C.T.A. No. 189, Sept. 27, 1956; Gancayco v. Coll. of Int. Rev., C.T.A. No. 287, Nov. 14, 1957; Carlos Moran Sison v. Coll. of Int. Rev., C.T.A. No. 337, Feb. 28, 1958.) The amount of the estate tax assessed in the assessment notice of April 15, 1955 is ₱1,312.31, and the inheritance tax is ₱4,304.60, or a total of ₱5,616.91. As of April 18, 1955, plaintiffs had paid the sums of ₱2,841.11 ((paid on September 23, 1953) and ₱3,615.01, or a total of ₱6,456.12. (See Exh. 1 and Supplemental Answer of Defendant.) Therefore, the estate and inheritance taxes assessed by defendant against plaintiffs were fully paid as of April 18, 1955, well within the thirty-day period prescribed in Section 101 (c). Consequently, the imposition of the 5% surcharge is not in order.

We now come to the interest of 1% per month in the amount of ₱502.54. In this case, no return was filed by the plaintiffs. Therefore, the assessment notice of April 15, 1955 is a "deficiency" assessment within the meaning of Section 98 (b), which reads:

> "Sec. 98. <u>Definition of deficiency</u>.- As used in this Chapter, the term 'deficiency' means:

x x x

(b) If no amount is shown as the taxes by the executor, administrator or any of the heirs upon his return, or if no return is made by the executor, administrator, or any heir, then the amount by which the taxes exceed the amounts previously assessed (or collected without assessment) as a deficiency; but such amounts previously assessed, or collected without assessment; shall first be decreased by the amounts previously abated, refunded, or otherwise repaid in respect of such taxes."

Interest at the rate of 1% per month is imposed upon a deficiency estate or inheritance tax in case such deficiency tax is not paid in full within thirty days from the date of the notice and demand from the Collector of Internal Revenue, pursuant to Section 101 (b) (1), which provides:

"(1) Payment not extended. - Where a deficiency, or any interest assessed in connection therewith under section 100, or any addition to the taxes provided for in section 102 is not paid in full within thirty days from the date of the notice and demand from the Collector, there shall be collected as part of the taxes, interest upon the unpaid amount at the rate of one per centum a month from the date of such notice and demand until it is paid."

The estate and inheritance taxes assessed on April 15, 1955 are in the amount of ₱5,616.91. Plaintiffs had paid a total of ₱6,456.12 as of April 18, 1955. The full amount of the deficiency estate and inheritance taxes assessed against plaintiffs having been paid within the thirty-day period provided in Section 101 (b) (1), the collection of interest at the rate of 1% on the sum of ₱5,616.91, or on any portion thereof, is also not in order.

In connection with the interest at the rate of ½% per month in the amount of ₱559.75, the applicable statutory provision is Section 100, which provides:

> "Sec. 100. Interest on deficiency. - Interest upon the amount determined as a deficiency shall be assessed at the same time as the deficiency, shall be paid upon notice and demand from the Collector of Internal Revenue, and shall be collected as a part of the tax, at the rate of six per centum per annum from the due date of the tax to the date the deficiency is assessed."

Under Section 95 (a) (1), the estate tax on the estate left by the decedent is due and payable within 9 months after the decedent's death, while the inheritance tax is due and payable within 12 months after the decedent's death, irrespective of whether or not the property has been distributed to or received by the heirs, legatees or beneficiaries. The decedent in this case died on June 22, 1951. Consequently, the estate tax was due and payable not later than March 21, 1952, and the inheritance tax not later than June 21, 1952. On September 23, 1953, plaintiffs paid the sum of ₱2,841.11, of which ₱645.90 was applied to the payment of the estate tax and penalties, and the balance of ₱2,195.21 to the inheritance tax and penalties. Therefore, the unpaid balance of the deficiency estate tax as of September 23, 1952 was ₱666.41, and the unpaid balance of the deficiency inheritance tax as of the same date was ₱2,109.39.

On April 18, 1955 another payment was made in the sum of ₱3,615.01, of which ₱864.13 was applied to the deficiency estate tax and penalties, and ₱2,750.88 was applied to the deficiency inheritance tax and penalties. Applying Section 100 to the case at bar, the interest at the rate of 6% per annum on the deficiency estate tax from March 22, 1952 to April 18, 1955 amounts to ₱181.36, and the interest at the same rate on the deficiency inheritance tax from June 22, 1952 to April 18, 1955 amounts to ₱523.13. A computation of the deficiency estate and inheritance taxes and interest at the rate of 6% per annum from the due dates of the taxes to the dates of payment shows that plaintiffs made an overpayment of interest in the sum of ₱134.72 as indicated below:

<u>Estate tax</u>

Deficiency estate tax assessed on April 15, 1955	₱1,312.31		
Less payment made on Sept. 23, 1953	645.90		
Balance of Deficiency estate tax as of Sept. 23, 1953		₱666.41	
Interest on ₱1,312.31 from March 22, 1952 to Sept. 23, 1953		118.54	
Interest on ₱666.41 from Sept. 24, 1953 to April 18, 1955		62.82	
Deficiency estate tax and interest as of April 18, 1955		847.77	
Amount paid on April 18, 1955 ...		864.13	
Overpayment			₱ 16.36

<u>Inheritance tax</u>

Deficiency inheritance tax assessed on April 15, 1955	₱4,304.60
Less payment made on Sept. 23, 1953 ..	2,195.21

Balance of deficiency inheritance tax as of Sept. 23, 1953	₱2,109.39	
Interest on ₱4,304.60 from June 22, 1952 to Sept. 23, 1953	324,27	
Interest on ₱2,109.39 from Sept. 24, 1953 to April 18, 1955	198.86	
Deficiency inheritance tax and interest as of April 18, 1955	₱2,632.52	
Amount paid on April 18, 1955 ..	2,750.88	
Overpayment		₱ 118.36
Total overpayments		₱ 134.72

The last item in dispute is the sum of ₱65.00, representing alleged "compromises" for failure to file notice of death, late payment of estate tax, late filing of return, and late payment of inheritance tax. It appears that the sum of ₱65 is sought to be collected from plaintiffs as penalty for alleged violations of Sections 92, 93(b), 102, and 101 (a) (1) of the Revenue Code, penalized under Section 107(a) by a fine of not more than ₱2,000 or imprisonment for not more than 6 months, or both. (See 1st indorsement of Deputy Collector of Internal Revenue to the Provincial Fiscal of Lingayen, Pangasinan, dated Feb. 11, 1954, pp. 47-49, BIR records.)

While it is true that the Collector (now Commissioner) of Internal Revenue is empowered to compromise any civil or other case arising under the Revenue Code by virtue of Section 309 thereof, <u>such power merely authorizes him to enter into a compromise with a taxpayer.</u> The power to compromise conferred upon the defendant has never been intended to vest in him the absolute power to fix any amount in settlement of a supposed criminal

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violation without the consent of the taxpayer concerned. That would not be an exercise of the power to compromise; it would be an exercise of the power to impose fines or penalties, which is not permitted under any existing law. (See Murphy v. Trinidad, 44 Phil. 649; University of Sto. Tomas v. Coll. of Int. Rev., C.T.A. No. 10, Sept. 10, 1956.) If defendant insists on imposing or exacting fines or penalties in the guise of compromise, he might expose himself to the charge of usurpation of the judicial function conferred upon courts of general jurisdiction.]

With reference to the cases cited by counsel for the Government allegedly sustaining the power of the defendant to impose fines in the guise of compromise, we do not think it is necessary to repeat here what we stated in the case of University of Sto. Tomas v. Coll. of Int. Rev., supra. The cases cited are simply not in point.

Counsel for the Government cite Section 7(1) of Republic Act No. 1125 which confers upon this Court jurisdiction to review decisions of the Collector of Internal Revenue "in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto, . . ." as a recognition of the power of the Collector to impose penalties. This is a very strained interpretation which is not warranted.

There seems to be a misconception of the power or authority of the Collector of Internal Revenue with respect to penalties provided in the National Internal Revenue Code. There are two kinds of penalties provided in said Code - administrative and criminal penalties. The administrative penalties, like the surcharge of 25% or 50% and interest, are imposed by the law itself. They are never imposed by the Collector of Internal Revenue or by any officer under him. The Collector is merely authorized to determine when and in what cases said penalties are applicable, and to collect the same when due. To quote from a decision of the Supreme Court, which is often cited in the decisions and rulings of the Collector of Internal Revenue:

> "Section 1582 of the Administrative Code, as amended by Act No. 2835 (now Sec. 309 of the Revenue Code), provides the following: 'The Collector of Internal Revenue x x x may remit before payment any tax that appears to be unjustly assessed or excessive.' This provision confers discretion on the Collector of Internal Revenue in certain cases but not in the instant case. The twenty-five per cent penalty for nonpayment is not 'unjustly assessed' because it is not assessed at all, and is not 'excessive' because it is merely the amount specifically fixed by law. The Collector of Internal Revenue simply collects that which the law has said that he must collect. x x x." (Lim Co Chui v. Posadas, 47 Phil. 460; underscoring ours.)

With respect to the criminal penalties for violations of the penal provisions of the Revenue Code, the penalties provided in the law may be imposed only by the ordinary courts after conviction of the violator or offender in criminal proceedings. That the Collector is empowered to compromise such

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cases before the institution of criminal proceedings does not imply that he may impose such penalties without complying with the requirements essential to the perfection of compromise agreements. As stated in Catalino Ignacio v. Collector of Internal Revenue, C.T.A. No. 170, March 24, 1958:

> "A compromise agreement entered into otherwise than by a complete understanding and voluntary acceptance of the proposed settlement would be a nullity."

In fine, we are of the opinion that the Collector of Internal Revenue (now Commissioner) has no power to impose fines or penalties under the National Internal Revenue Code, whether the fines or penalties be administrative or criminal.

In resumé, we are of the opinion that (1) the collection from plaintiffs of the 25% surcharge in the sum of ₱1,404.23; the 5% surcharge in the sum of ₱234.85; interest at the rate of 1% per month in the sum of ₱502.54; and the alleged "compromise penalties" in the sum of ₱65.00, is not in order; (2) the estate and inheritance taxes become due and payable within nine months and twelve months, respectively, from the date of death of the decedent, irrespective of whether or not the property of the decedent has been received by the heirs, legatees or beneficiaries, and the interest on the deficiency tax at the rate of ½% per month accrues from the time that the estate or inheritance tax is not paid within said periods; and (3) plaintiffs made an overpayment of the sum of ₱134.72, repre-

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senting excess interest collected by defendant, which is refundable.

FOR THE FOREGOING CONSIDERATIONS, defendant is hereby ordered to refund to plaintiffs the sum of ₱134.72. No costs.

SO ORDERED.

Manila, July 16, 1958.

ROMAN M. UMALI
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge

Not appealed.