ANTONIO DIRECTO, as Administrator of the Estate of the late Placida Mina,
Petitioner,

- versus -

C.T.A. CASE NO. 118

J. ANTONIO ARANETA, as Collector of Internal Revenue or his successor in office,
Respondent.

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

December 3/55

R E S O L U T I O N

Acting on the "Motion to Dismiss" filed by counsel for the respondent on October 20, 1955, and it appearing, after giving both parties the opportunity to be heard:

1. That on September 9, 1946, the Honorable Judge Ceferino de los Santos of the Court of First Instance of Ilocos Sur issued an order to the Special Administrator of the estate of the late Placida Mina in Civil Case No. 3689 (C.F.I. Ilocos Sur) to pay the Collector of Internal Revenue the sum of ₱5,855.93 as estate and inheritance taxes, surcharges, interest and penalty due from the said estate which same taxes are now the subject of the instant "Petition for Review" filed before this Court by Antonio Directo, who claims to be the present administrator of said estate;

2. That on May 14, 1949, the Honorable Judge Roman Campos of the same Court and in the same case issued a follow-up order to the Special Administrator to pay the Collector of Internal Revenue said estate and inheritance taxes due from the estate of the de-

ceased Placida Mina;

3. That on November 24, 1951, another order was issued by the Honorable Judge Roman Campos of the same Court reiterating his previous order to the Special Administrator to pay the Collector of Internal Revenue, the said estate and inheritance taxes;

4. That on July 18, 1952, the Honorable Judge S. Apostol of the same Court issued an order holding in abeyance the resolution on the petition for approval of the partial extra-judicial partition of the estate of the late Placida Mina until the estate and inheritance taxes due thereon are paid pursuant to section 103 of the National Internal Revenue Code which provides that "no judge shall authorize the executor or judicial administrator to deliver a distributive share to any party interested in the estate unless it shall appear that the estate tax has been paid.";

5. That the orders of September 9, 1946, May 14, 1949, November 24, 1951 and July 18, 1952 of the Court of First Instance of Ilocos Sur, which were issued long before the creation of the Court of Tax Appeals are now final and executory and therefore constitute res adjudicata (Hubahib vs. Insular Drug Co. 64 Phil. 119);

6. That in view of the finality of the orders mentioned above and the stubborn refusal of the Administrator of the estate of the deceased Placida Mina to comply with said orders, contempt proceedings were initiated by the Government against the Administrator of the estate before the Honorable Judge Eulogio Mencias

of the same Court of First Instance of Ilocos Sur in Civil Case No. 3689 as a result of which the said Judge issued an ultimatum order dated April 22, 1955, requiring the administrator to pay to the Government within 20 days from receipt of said order the estate and inheritance taxes in question;

7. That the Administrator of the estate of the deceased Placida Mina has failed up to the present time to comply with the last mentioned order of the Honorable Judge Eulogio Mencias;

8. That Antonio Directo, who claims to be the present Administrator of the estate of the late Placida Mina is now questioning before this Court in his "Petition for Review" filed on April 26, 1955 the very same assessment of the respondent Collector of Internal Revenue, already decided in favor of the latter by virtue of a final order of the Court of First Instance of Ilocos Sur;

9. That the petitioner herein Antonio Directo, admitted before this Court that when the claim of the Government for said estate and inheritance taxes against the estate of the deceased Placida Mina was heard before the Court of First Instance of Ilocos Sur, he, as Attorney for the heirs of the deceased Placida Mina, did not question the assessment but on the contrary admitted it to be valid and legal in every respect;

10. That as a result of this admission of the herein petitioner before the Court of First Instance of Ilocos Sur, and there being no opposition on the

part of the other parties to the claim of the Government, the Court of First Instance of Ilocos Sur issued the orders mentioned in paragraphs 1, 2, 3, 4 and 5 of this resolution which as heretofore stated have now become final and executory;

11. That even on grounds of equity and fair play, let alone the fact that the aforesaid orders of the Court of First Instance of Ilocos Sur requiring the Administrator of the estate of the deceased Placida Mina to pay to the Government the estate and inheritance taxes demanded have become final and executory and therefore beyond the jurisdiction of the Court of Tax Appeals to review, modify or reverse under sections 7, 11 and 22 of Republic Act No. 1125, it does not sit well on the lips of the petitioner herein, Antonio Directo, to question before this Court the very same assessment which several years ago he admitted as counsel for the heirs of Placida Mina before the Court of First Instance of Ilocos Sur to be valid and legal in every respect thereby leading no less than four Judges of said Court to issue successively the orders for the payment of the assessment in question; and

12. That for the prompt collection of the taxes in question which are much overdue and long adjudicated by the Court of First Instance of Ilocos Sur in favor of the Government by virtue of a final judgment, the respondent Collector of Internal Revenue, thru counsel, should (a) press for the immediate execution of the

order of April 22, 1955 of the Honorable Judge Eulogio Mencias in Civil Case No. 3689 (C.F.I., Ilocos Sur) requiring the Administrator of the estate of the late Placida Mina to pay the taxes in question within 20 days from receipt of said order and (b) to prosecute to the limit the contempt proceedings initiated by the Government against the Administrator for not complying with this last mentioned order.

WHEREFORE, in view of the foregoing considerations, we find the "Motion to Dismiss" filed by counsel for the respondent well-founded and meritorious and the same is hereby granted. Consequently, the "Petition for Review" filed by Antonio Direcqo before this Court on April 26, 1955 is hereby dismissed for lack of jurisdiction with costs against the petitioner.

SO ORDERED.

Manila, Philippines, December 3, 1955.

AUGUSTO M. LUCIANO
Associate Judge

We concur:

MARIANO NABLE
Presiding Judge

ROMAN M. UMALI
Associate Judge