

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

UNIBOX PACKAGING CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 5729

COMMISSIONER OF CUSTOMS,
Respondent.

Promulgated:

FEB 24 2000



X -----X

RESOLUTION

In a resolution dated November 23, 1999, the Court (1) dismissed the instant case as a result of the Compromise Settlement by the parties (2) made of record the "Notice of Attorney's Lien" which was filed with this Court by the counsel of herein Petitioner, Atty. Diosdado Jose Allado, and ordered that notice of the same be served on the adverse party, Mr. Vicente S. Ortega, President of Unibox Packaging Corporation, and (3) ordered the Commissioner of Customs to return to Petitioner the amount of P4,700,000.00, out of the P5,000,000.00 cash deposit and cancel the surety bond of this case and consigned the balance amount of P300,000.00 to this Court for disposition in connection with the attorney's lien of Petitioner's counsel. Likewise, in the same resolution, the motion of Petitioner's counsel to admit his formal offer of evidence to prove his attorney's lien was acknowledged by the Court and Mr. Ortega was given seven (7) days from receipt of such resolution to file his comment thereto.

On January 5, 2000, Respondent, Commissioner of Customs notified the Court of its compliance of the aforesaid order.

On January 18, 2000, the Court admitted all the exhibits of Atty. Allado, consisting of exhibits A to F, inclusive of sub-markings, as Mr. Ortega, failed to file his comment thereto within the time given by the Court.

On February 7, 2000, the Court granted the oral motion of Atty. Allado to consider Mr. Ortega to have waived his right to present his evidence in consideration of his repeated failure to appear for hearing regarding the former's attorney's lien in the amount of P300,000.00. Hence, this resolution.

It is well settled that a claim for an attorney's fees maybe asserted either in the very action in which the services of a lawyer had been rendered or in a separate action (Tolentino vs. Escalona, 26 SCRA 613).

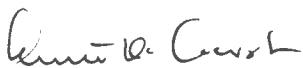
It is likewise a settled rule in this jurisdiction that a contract has the force of law between the parties, each is bound to fulfill what has been expressly stipulated therein (see Barons Marketing Corporation vs. Court of Appeals, 286 SCRA 96). Generally speaking, where the employment of an attorney is under an express valid contract fixing the compensation for the attorney, such contract is conclusive as to the amount of compensation (*Traders Royal Bank Employees Union-Independent vs. NLRB*, 269 SCRA 733).

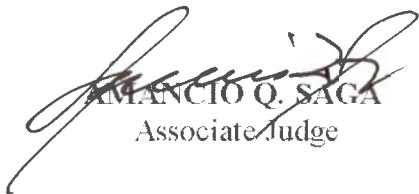
In the case at bar it was clearly established that Mr. Ortega agreed to pay Atty. Allado a final fee of P300,000.00 upon the promulgation of a decision or approval of a compromise agreement in the instant case (Exh. A) and that the same has not yet been complied with by herein Petitioner (Exh. B & C), hence, we see no reason why we would refuse to grant Atty. Allado the final attorney's fees agreed upon in a written contract of services (Exh. A) in the amount of P300,000.00.

Moreover, records of the case shows that Mr. Ortega seems to have no objection to Atty. Allado's attorney's lien as he did not file any opposition to the same nor did he file any evidence to controvert the evidence adduced by Atty. Allado. Thus, the grant of the relief sought by the latter.

ACCORDINGLY, it is hereby **ORDERED** that the amount of P300,000.00 earlier deposited to this Court by the Respondent Commissioner of Customs be released to Atty. Diosdado Jose Allado in satisfaction of his final attorney's fees in the instant case.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Judge


AMANCIO Q. SACA
Associate Judge

(on leave)
RAMON O. DE VEYRA
Associate Judge