

JOSE B. YUSAY, PETITIONER, VS. JUANITO TUGBA, ABRAHAM RUBI AND HON. PASTOR P. REYES, AS ASSOCIATE JUDGE PRESIDING THE EIGHT REGIONAL DISTRICT OF COURT OF AGRARIAN RELATIONS OF B...

G.R. No. L-16347. February 27, 1963

Ponente: MAKALINTAL, J.

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MAKALINTAL, J.:

Petition for review by certiorari of the decision of the Court of Agrarian Relations.

The facts are: Sometime in March 1958 tenants Juanito Tugba and Abraham Rubi filed in the Court of Agrarian Relations against landholder Jose B. Yusay separate petitions seeking reliquidation of their respective palay produce for the agricultural years 1952-53 to 1956-57, inclusive (Annexes A and B). It was specifically alleged that they did not receive their entire share of the produce for each of those years and therefore prayed that Yusay be ordered to pay the difference. In his answers (Annexes C and D) to the petitions, Yusay put up the affirmative defense, among others, that Tugba and Rubi's causes of action had prescribed. Upon agreement of the parties, the two cases were heard jointly. On October 24, 1959 the court promulgated a single decision which, after finding that Yusay had "short-shared" his two tenants by 10% of the produce for the years 1952-53 to 1956-57, ordered him to pay them the corresponding undelivered portions, and dismissed Rubi and Tugba's claims for recovery of alleged overpayments of loans as well as Yusay's counterclaim for damages and attorney's fees. The decision did not touch upon the issue of prescription.

In his motion for reconsideration of the decision (Annex F), Yusay called the attention of the court to the affirmative defense of prescription. The court denied the motion on the ground that prescription did not lie because the right of action to demand a written accounting is different from reliquidation of harvests or crops.

Yusay filed the present petition for review, raising as sole issue whether or not the cause of action of respondents Tugba and Rubi had prescribed. Essentially, the issue is whether or not an action to demand a written accounting is the same as an action for reliquidation.

Petitioner claims that they are one and the same, and relying on the provisions of Section 17, Republic Act No. 1199, which states that:

"In the absence of a written accounting in accordance with the preceding paragraph, the tenant may, within three years from the date of the threshing of the crop in question, petition the Court to compel the landholder to render an accounting of the same in accordance with this section,"

argues that respondents' cause of action in so far as the agricultural years 1952-53 to 1954-55 are concerned had already prescribed. If an action for reliquidation is equivalent to a suit for accounting under the aforementioned provision of law, then the plea of prescription is in order.

However, this Court, in a recent decision, has defined the difference between reliquidation and accounting thus:

"This provision (Section 17, R.A. 1199) refers, however, to the right to demand a written accounting, which—petitioners maintain—is different from a reliquidation. Indeed, an accounting between a landowner and an agricultural tenant is a statement made by the former of the contributions made by both, the expenses incurred, the amount harvested, the sharing system followed by the parties and the share actually received by each. Upon the other hand, a reliquidation involves the determination, based either upon the accounting made by the landholder, or upon the facts and determined by the court, of the share to which each party is entitled. The period within which an accounting may be demanded is limited to three (3) years, for the lawmaker evidently deems it unreasonable to expect or require the landholder to remember distinctly or keep a complete record of the pertinent items for a longer period of time. When such items are not disputed, and the only issue refers to the proportion in which the net produce shall be divided—and such is the situation obtaining in the case at bar—the reason for the rule disappears." (Benson, et al., vs. Ocampo, L-18189, December 29, 1962).

The Agricultural Tenancy Act (Republic Act No. 1199) provides a prescriptive period for accounting suite only but makes no mention of the period within which an action for reliquidation may be brought. Consequently, we have to rely on the Civil Code provisions on prescription. If not appearing that there was a written contract between the parties, respondents' actions prescribe within six years (Article 1145 (1), new civil code). Respondents, therefore, instituted their respective suits well within the period.

The decision appealed from is affirmed, with costs against petitioner.

Bengzon, C. J., Padilla, Bautista Angelo, Labrador, Concepcion, Reyes, J. B. L., Barrera, Paredes, Dizon, and Regala, JJ., concur.,

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