

**SANTIAGO VIRGINIA TOBACCO PLANTERS ASSOCIATION, INC.,
PLAINTIFF-APPELLEE, VS. PHILIPPINE VIRGINIA TOBACCO
ADMINISTRATION AND FARMERS; VIRGINIA TOBACCO
REDRIERS, INC., DEFENDANTS...**

G.R. No. L-26292. February 18, 1970

Ponente: SANCHEZ, J.

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SANCHEZ, J.:

Primarily upon the averment of the Government Corporate Counsel that plaintiff Santiago Virginia Tobacco Planters Association, Inc. (hereinafter referred to as SVTPA) had failed to present sufficient evidence to prove deliveries of seven (7) shipments of tobacco to defendant Farmers' Virginia Tobacco Redriers, Inc. (FVTR) which, it is claimed, had purchased the tobacco for the other defendant Philippine Virginia Tobacco Administration (PVTa, for short), a government corporation, and that on the contrary, such shipments, upon which plaintiff's cause of action was predicated, were fictitious, PVTa came to this Court on appeal to reverse the lower court's judgment sentencing defendants PVTa and FVTR, jointly and severally, to pay plaintiff the following amounts: (a) P227,342.31, representing the value of said seven shipments of tobacco; (b) P30, 000, as loss of profits; (c) P10, 000 in attorneys' fees; and (d) the costs of the suit.

Defendant FVTR, for its part, steadfastly clings to its averment in its answer that all the seven shipments were actually received; and that its liability was that of agent of PVTa. FVTR's brief assails the judgment below from two directions: first, that although it actually received the seven shipments, it did so merely as such agent of PVTa; and second, that if this Court should declare that no shipment was actually received, then no liability at all attaches to said defendant.

PVTa, a government corporation, operates under a special charter, Republic Act 2265, entitled "An Act Establishing the Virginia Tobacco Administration, Defining its Objectives, Powers and Functions, And For Other Purposes." One objective of Republic Act 2265 is, as expressed in its Section 2(c) "[t]o create, establish, maintain, and operate processing, warehousing and marketing facilities in suitable centers and supervise the selling and buying of Virginia tobacco so that the farmers will enjoy reasonable prices that secure a fair return of their investment." Amongst the specific powers allocated to PVTa under Section 4(a) of the charter is "[t]o take over and assume, and thereafter exclusively direct, supervise, and control, all functions and operations with respect to the processing, warehousing, and trading of Virginia tobacco, the provision of any existing law to the contrary notwithstanding."

On April 29, 1963, PVTa awarded to FVTR, a private corporation, a contract for procuring, redrying, and servicing of locally grown flue-cured Virginia tobacco for PVTa. Amongst the terms of the agreement are: (a) that FVTR bound itself to "procure, accept and process locally grown flue-cured Virginia leaf tobacco for the PVTa from trading entities duly registered and authorized to trade with FVTR in accordance with PVTa plans, circulars and schedule as may be issued and prescribed from time to time";[1] (b) that payment of tobacco

purchases shall be advanced by FVTR for PVTA "to the authorized trading entities for all flue-cured Virginia tobacco delivered to, and graded, weighed, accepted and processed by, the CORPORATION (FVTR) under the supervision of the PVTA x x x";[2] and (c) that in the event that FVTR "fails to advance to the trading entities the pay-ment of the flue-cured Virginia tobacco in accordance with Sec-tion 2 hereof and the other payments required of it, under para-graphs A(6) and A(7) herein, the PVTA shall pay [the] corres-ponding amount directly to these entities." [3]

Thereafter, PVTA drew up a resolution setting forth "Conditions For Direct Payment By The FVTA For Tobacco Deliveries Made At The FVTR Redrying Plant at Bauang, La Union." These conditions which were to control the trading during 1963 are as follows:

"1. FVTR shall, by a Resolution of its Board of Directors, give a general authority to FVTA to pay for its account the flue-cured tobacco delivered to and accepted, redried and packed in hogsheads by the FVTR.

2. Subject to the availability of PVTA trading funds, payment to entities shall be effected from such funds allotted to the FVTR until the same are exhausted and shall be made strictly in the order of the priority of acceptance of the flue-cured tobacco shipments by FVTR at redrying plant. A list of priority of acceptance of the flue-cured tobacco shipments shall be sub-mitted by FVTR to PVTA, duly certified by the General Manager of the FVTR and the PVTA Branch Manager assigned to the FVTR's redry-ing plant.

x x x

5. Payment to trading entities by PVTA for deliveries of flue-cured tobacco shall be made only after FVTR has submitted to the PVTA the bill for the value of the tobacco redried, accompanied by the following docu-ments, namely:

- a. Quedans (Warehouse Receipts) and prize room reports duly certified correct by the PVTA Branch Manager and verified correct by the GAO rep-resentative;
- b. Redriers bill requesting reimburse-ment of purchases of Virginia flue -cured leaf tobacco;
- c. General voucher for reimbursement duly accomplished;
- d. FVTR's cost analysis;
- e. Schedule of amounts due the PVTA;
- f. Schedule of payments to be made by the PVTA;
- g. Tally-n-sheets of tobacco deliveries to support the schedule of payments to be made by the PVTA duly accom-plished; and
- h. Computation sheets of redriers duly accomplished to support the schedule of payments to be made by the PVTA." [4]

Agreeably, on July 20, 1963, the FVTR board of directors resolved to grant PVTA "authority to pay for the account of the FVTR the flue-cured tobacco delivered to and accepted, redried, and packed in hogsheads by the FVTR for the PVTA, provided however, that such payments shall be in accordance or tally with the schedule of payments to be forwarded to the PVTA, and col-lection by the entities shall be upon presentment by the entity of clearance, or request for payment issued by the FVTR to the trading entity." [5]

One of the authorized trading entities was SVTPA which obtained a certificate as "duly affiliated and authorized to trade with the PVTA during the 1963 tobacco trading operations."

Dispute started when, on August 4, 1964, SVTPA requested PVTA for the payment of tobacco shipments

allegedly delivered by it to FVTR reflected in guias 28, 29, 31, 34, 35, 36, and 37 valued at P227, 342.31. Supporting said request were certificates of delivery to and acceptance by FVTR of said shipments signed by FVTR president Benicio C. Go.[6]

PVTA denied the request in a letter dated September 1, 1964.[7] PVTA General Manager Eduardo Bananal there explained that the records at the PVTA office revealed that the questioned shipments were not received at FVTR because "there are no supporting primary tally-sheets (accomplished in long hand by the PVTA grader thereat) received in said [Trading] Department of the aforesaid alleged tobacco shipments."

The PVTA letter was accompanied by a memorandum of PVTA assistant plant manager Pio Balagot, assigned at FVTR, informing the PVTA general manager that the alleged unpaid shipments were not included in his report of tobacco duly received at FVTR which he submitted to the central office (PVTA) and that the shipments listed in his report were the only ones witnessed by the representative of PVTA at the ramps to have been really graded, weighed and accepted at the FVTR redrying plant during the 1963 trading operations.[8]

Stemming from this exchange of correspondence was the complaint dated August 31, 1964 filed by SVTPA with the Court of First Instance of Rizal against PVTA and FVTR for the recovery of the value of the seven shipments totalling P227,342.31; loss of profits resulting from non-payment amounting to P50, 000; P50, 000 in damages for injury to its business standing and credit; moral damages of P30, 000; exemplary damages of P10, 000; and attorneys' fees of P76,000, plus interests and the costs.[9]

PVTA's answer, inter alia, denied that deliveries mentioned in the complaint were ever made. PVTA cross-claimed against its co-defendant FVTR in the event plaintiff's suit would prosper.

FVTR, on the other hand, admitted all the substantial allegations of the complaint and defended itself by the averment that it acted only as agent.

The judgment below sentenced "the defendant Philippine Virginia Tobacco Administration and the Farmers' Virginia Tobacco Redriers, Inc. to pay the plaintiffs jointly and severally the sum of P227,342.31, P30,000.00 representing loss of profits and P10, 000.00 for attorney's fees, and the costs of this suit", and "[f]or lack of evidence", dismissed "the cross-claim of defendant PVTA." [10]

Both defendants appealed.

1. The forefront question is whether or not plaintiff has presented the quantum of proof necessary to establish its claim that the seven deliveries set forth in the complaint were actually made by plaintiff and accepted by defendant FVTR. Guidelines would clear the way for an assessment of the evidence presented by plaintiff. A rule that has gained acceptance is that "[t]he burden of proof of obligations devolves upon the one who seeks to enforce their performance, and that of their extinction upon the one opposing it." [11] As early as 1905, this Court has declared that "[it] is the duty of the party seeking to enforce a right to prove that the right actually exists." [12] In varying language, our Rules of Court, in speaking of burden of proof in civil cases, states that "[e]ach party must prove his own affirmative allegations" and that "[t]he burden of proof lies on the party who would be defeated if no evidence were given on either side." [13] Of course, no one can deny the desirability of the rule that the best evidence of which each case is susceptible should be laid before the court. [14] It is with these precepts in mind that this Court is called upon to ascertain whether plaintiff's evidence meets with the standard required for its case to prosper in court.

2. The seven shipments here involved, for purposes of tax assessments, are described in Bureau of Internal Revenue Form No. 31.48 called "guia". Said shipments are covered by the following guias: No. 28 valued at P30,026.03; No. 29, P30,112.24; No. 31, P33,665.41; No. 34, P34,271.86; No. 35, P33,206.08; No. 36,

P34,283.77; and No. 37, P31,776.92, or a total value of P227,342.31.[15]

The evidence of plaintiff consists mainly of documents. These documents may be classified according to the stages in the trading process: (a) shipping documents; (b) checklists; and (c) tally sheet summaries.

The shipping documents are: (1) Application for inspection of leaf tobacco, accomplished by the SVTPA manager requesting BIR to inspect the tobacco due for delivery to the redriers; (2) The Commercial Waybill, indicating the scheduled date of delivery of the tobacco shipment; (3) Request for tobacco clearance, which is a form accomplished by the SVTPA manager requesting PVTA that the delivery be made to FVTR (it is significant to note here that as for guias 28 and 29, the shipments were authorized for delivery not to defendant FVTR but to other redrying plants, the Fil-Am Tobacco Corporation and the Central Cooperative Ex-change);[16] (4) Pre-sales invoice (offer to sell), accomplished by the SVTPA officers indicating the description as to weight and grade of each bale of tobacco, and that the same had been already inspected by the PVTA tobacco field inspector; (5) Progressive stock and shipment control form of SVTPA enumerating therein the tobacco acquisitions and sales withdrawal of said company for a certain period of time; (6) Abstract of daily purchases, which is a list of the names of the planters from whom the tobacco were supposedly purchased; and (7) Ten-day report of Virginia tobacco purchases, which is merely a ten-day summary report of the entries in the abstract of daily purchases.

The checklists, on the other hand, are accomplished at FVTR as soon as the shipping documents mentioned above are delivered for processing and they merely indicate that the shipping documents are complete and in order.

The third set of documents presented by SVTPA was the tally sheet summary. This was prepared by FVTR based on the primary tally sheets prepared at the FVTR ramps after the supposed delivery, weighing, grading and acceptance of the tobacco. These tally sheet summaries, Exhibits RRR to XXX, were signed only by the FVTR checker, processor/ computer and accountant. No official of PVTA certified as to the correctness of these tally sheet summaries.

Is there then sufficient evidence of delivery? The importance of the aforementioned documents in relation to the fact in issue can be gathered from the trading process between SVTPA and FVTR. This process was reconstructed by the plaintiff's witnesses as well as the officials of PVTA. The outline of the manner of trading is as follows: SVTPA would purchase tobacco from planters who are mostly members of said association. Payment to these farmers would be held up until SVTPA could deliver the tobacco to, and was paid by, FVTR. When the tobacco is ready to be sold to PVTA through FVTR, SVTPA would file an application for inspection of leaf tobacco with the Bureau of Internal Revenue. After which SVTPA would request for another inspection with the PVTA field inspector. This is followed by another inspection by the provincial tobacco agent for clearance to deliver. When the shipping documents and inspection papers enumerated above are ready, the tobacco is loaded in trucks and sent to the redrying plant of FVTR. There, the SVTPA representative would present the shipping documents mentioned above at the FVTR office for processing. A checklist is prepared for each set of documents for the corresponding guia to determine whether they are in order. In the meanwhile, the tobacco is unloaded and made ready for weighing and grading.

The delivered tobacco undergoes another procedure. Each bale is graded, weighed and accepted for deposit at the FVTR ramps. As each bale is graded and weighed, the actual grade and weight are noted down, in long hand, in the weighers' tally sheets which are accomplished in quadruplicate. These weighers' tally sheets are signed and certified correct by FVTR and PVTA officials or employees who made the actual weighing and grading. Upon acceptance of the tobacco for deposit at the FVTR warehouse, the warehouse receipt or quedan is duly accomplished and issued to the shipper. Thereafter, FVTR prepares in typewritten form the tally sheet summary in its office on the basis of the copy of the weighers' tally sheet issued to it. When the time to collect comes, it is the

official tally sheet that is usually presented to PVTA and made the basis for the payment of the tobacco shipment.[17] The PVTA head of the Trading Department, Quirico T. Samonte, testified that the presentation of the ramp tally sheets was required after PVTA officials learned of irregularities in trading.[18]

It can be seen, therefore, that the shipping documents and the checklists are all accomplished prior to delivery of the tobacco. These documents are inconclusive in proving the fact of delivery. The shipping documents have something to do only with the prepa-ratory transactions before the tobacco is actually delivered and accepted at the FVTR ramps. At most, they only prove that SVTPA was in possession of the tobacco and that it could have made deli-veries to FVTR. But this does not prove actual delivery. Proof that an act could have been done is no proof that it was done.[19] Such shipping documents and checklists will not stand at par with the documents accomplished when actual delivery and acceptance are made these documents are the weighers' tally sheet and the warehouse receipts or quedans.

Nor may the tally sheet summary be of any significance. The contents of the tally sheet summary were supposed to have been merely copied from the weighers' tally sheets prepared right at the ramps. The inability of SVTPA to produce the original of the weighers' tally sheets or even explain its non-production creates the impression that no delivery was actually made. As testified to by plaintiff's witness Maria Malabanan, the weighers' tally sheets are prepared at the same time that the weighing and grading of the delivered tobacco are made in the presence of the respective grader and the weigher of FVTR and PVTA.[20] The officials of PVTA testified that these tally sheets are accomplished in quadruplicate. SVTPA, FVTR, PVTA Financing Department and the PVTA Ramp Manager assigned at FVTR are each furnished a copy of the tally sheets.[21] This is not questioned by SVTPA. It is from this copy of the weighers' tally sheet furnished SVTPA that the tally sheet summary is prepared. There is no reason, therefore, for SVTPA or FVTR not to have presented its copy of the original weighers' tally sheet if as it is claimed the deli-very had been made.

3. The trading process points to two documents which are susceptible of proving the fact in issue, which is delivery. These are the ramp or weighers' tally sheets aforesaid and the warehouse receipts or quedans. These tally sheets, it needs to be emphasized, are signed and certified correct by the FVTR and the PVTA grader and weigher Who makes the actual weighing and grading. Upon the acceptance of the tobacco for deposit at the FVTR's warehouse, a warehouse receipt or quedan is issued to SVTPA. The actual presence of the tobacco delivered and accepted at FVTR's ramps and deposited at the FVTR warehouse was not checked. And this, because of the permission granted to all trading entities to mix their tobacco with those of other redrying plants.[22] Which rendered identification impossible. Actual physical examination would not produce any result.

The best evidence available, therefore, is that which relates directly or has a direct connection with the delivery. And these are the documents prepared at the moment of delivery and which affirm the presence of the tobacco delivered at the FVTR warehouse. In *Kneedler vs. Paterno*, 85 Phil. 183, 190, the checks were held to be the primary or the best evidence to prove the fact of payment and must be produced or its non-production convincingly explained.

But the importance of the quedans and the weighers' tally sheets is not limited to their probative value. These quedans and tally sheets are the very same documents agreed upon between FVTR and SVTPA as amongst those to be produced and presented and surrendered before PVTA may make direct payments to trading entities.[23] The failure of FVTR and SVTPA to produce these documents negates the insistent admission of FVTR that the alleged shipments were actually delivered. SVTPA knew beforehand of the conditions for direct payment by PVTA.[24] Both SVTPA and FVTR are bound by these conditions. PVTA is, therefore, cleared of any liability.

And more. These tally sheets and quedans were intended to safeguard the interest of the government against

unlawful disbursements of funds for purchases which were never effected. SVTPA and FVTR should have known that the fate of their case hinges on these two documents. Said documents were also for their own protection. And yet, neither could produce them, even as FVTR in the course of the pre-trial promised to present one of them, the quedans. FVTR in fact admitted that "lack of quedans is absolute evidence that there are no tobacco in the warehouse." [25] Quedans there must be. The quedans then must be presented.

Finding that direct and sufficient evidence by plaintiff is wanting, the claim cannot prosper. Plaintiff failed to discharge its burden.

4. But the claim of delivery is not alone contradicted by the absence of the ramp tally sheets and the quedans. Other proofs there are to counter plaintiff's unsatisfactory evidence that there were indeed shipments and that delivery was actually made.

First. Not one of the witnesses presented and offered by SVTPA as rebuttal could categorically state that the tobacco in question was actually delivered. One witness could only state that sometime in 1963 he saw trucks belonging to SVTPA inside the FVTR compound loaded with tobacco. Another also testified that he saw tobacco belonging to SVTPA being graded at the FVTR ramps. But then, the disputed shipments were not the only ship-ments of SVTPA. There were other shipments of SVTPA in 1963 which were already paid by PVTa such as shipments represented by guia 32 and guia 33 for which checks had been issued by PVTa. There is need therefore to identify which particular shipment was seen by the witness.

The witnesses were unable to give a particular descrip-tion of the tobacco or the shipments they saw. Their testimony therefore cannot be given much weight. For even if one were to believe that SVTPA indeed delivered tobacco under guias 32 and 33, it does not give rise to the implication that similar commodities upon guias 28, 29, 31, 34, 35, 36 and 37 were also delivered. For, it is an evidentiary rule that "[e]vidence that one did or omitted to do a certain thing at one time is not admissible to prove that he did or omitted to do the same or a similar thing at another time." [26]

Second. PVTa offered the depositions and affidavits [27] of a number of the planters - forty of them - from whom the alleged tobacco was purchased by SVTPA. In their statements, the planters denied having supplied to SVTPA tobacco represented in the SVTPA purchase invoice and vouchers and even disowned the signatures appearing above their names typewritten in said purchase vouchers offered as exhibits by SVTPA. These depo-sitions and affidavits are reinforced by expert testimony given by Pedro Elvas, a captain in the Philippine Constabulary, [28] to the effect that the signatures appearing in the purchase vouchers were forgeries when compared with the signatures appearing in the depositions of the planters. Falsehoods not only quarrel with truths; they also quarrel with each other.

The only planters who testified for SVTPA that they deli-vered tobacco to SVTPA and admitted the signatures in the pur-chase vouchers as their own were Patricio Agbulos, Fortunato Carranza, [29] Honesto Marquez, Miguel Elgarico and Toribio Elefante.[30] Their admission hardly creates a ripple to disturb the conclusion we have reached.

The evidence coming from an overwhelming majority of the supposed suppliers of SVTPA did serve to cut off whatever connecting thread there remains in plaintiff's evidence. For, these alleged suppliers, too, are "ghost" suppliers. And, to think of the fact that if it were really true that they supplied tobacco to SVTPA - which in turn was allegedly delivered to FVTR - each of these farmers stands to lose a considerable amount of money. Had they been worshippers of the Golden Calf, self-interest could have benumbed their souls with icy hands. They could have said that they did supply the tobacco. And who would be able to check their statements? Fortunately for the interests of justice, their thinking is that in a clash bet-ween cash and conscience, the latter must not be dented.

Third. But one special circumstance nails down the case for defendant PVTA, and that is, the fact that guias 28 and 29 were not for tobacco to be delivered to FVTR; they were cleared for delivery to other redriers. A clear case indeed of a false claim.

It is here that the following, the teaching from *De Leon vs. Juyco*, 73 Phil. 588, 595, citing *I Wigmore on Evidence*, sec. 277, pp. 566-568, finds relevancy, viz: "A party's falsehood or other fraud in the preparation and presentation of his cause, his fabrication or suspension of evidence by bribery or spoliation, and all similar conduct, is receivable against him as an indication of his consciousness that his case is weak or unfounded, and from that consciousness may be inferred the fact itself of the cause's lack of truth and merit."

For the reasons given, the judgment under review is hereby reversed, and plaintiff's complaint is hereby dismissed.

Costs in both instances jointly and severally to be paid by plaintiff and defendant FVTR.

SO ORDERED.

Concepcion, C.J., Reyes, J.B.L., Dizon, Makalintal, Zaldivar, Ruiz Castro, Fernando, Teehankee, and Barredo, JJ., concur.

Villamor, J., no part.

[1] Management contract, stipulation A, paragraph 1.

[2] *Id.*, paragraph 2.

[3] *Id.*, paragraph 2; emphasis supplied.

[4] Annex D of the Complaint, R.A., pp. 40-43.

[5] Annex F of the Complaint, R.A., pp. 45-46.

[6] Annexes H and I of the Complaint, Exhibits YYY and ZZZ, Folder 9 of Roll of Exhibits.

[7] Exhibit BBBB.

[8] Exhibit BBBB -1.

[9] Civil Case Q-8231, Court of First Instance of Rizal, Branch IV, Quezon City, entitled "*Santiago Virginia Tobacco Planters Association, Inc., Plaintiff, versus Philippine Virginia Tobacco Administration and Farmers' Virginia Redriers, Inc., Defendants.*"

[10] R.A., p. 203.

[11] Article 1214, Old Civil Code.

[12] *Parrado vs. Jo-Juayco y Juaya*, 4 Phil. 710, 712. See also: *Fisher*, Civil Code of Spain with Philippine Notes, 4th ed., p. 411, citing *Tuason vs. Uson*, 7 Phil. 85; *Sanz vs. Lavin y Hnos*, 6 Phil. 299; *Uy Piaoco vs. Osmeña*, 9 Phil. 299; *Ortiz vs. Melliza*, 22 Phil. 132; *Nicolas vs. Guerrero*, 23 Phil. 178; *Manuel Novo & Co. vs. Ains-worth*, 26 Phil. 380; *Belen vs. Belen*, 13 Phil. 202.

[13] Section 1, Rule 131, Rules of Court.

[14] *Kneedler vs. Paterno*, 85 Phil. 183, 189-190.

- [15] R.A., pp. 9-10.
- [16] See: Exhibits B, C, D, L and N.
- [17] Tr., pp. 24-26, April 13, 1965 hearing.
- [18] Tr., pp. 203-211, May 10, 1965 hearing.
- [19] *Estoque vs. Pajimula*, L-24419, July 15, 1968, 24 SCRA 59, 62.
- [20] Tr., p. 25, April 13, 1965 hearing.
- [21] Tr., pp. 113-116, May 10, 1965 hearing.
- [22] Tr., pp. 153-154, 167-169, May 10, 1965 hearing.
- [23] Annex D of the Complaint.
- [24] Tr., pp. 14, 22-23, April 13, 1965 hearing.
- [25] R.A., p. 165, FVTR's Rejoinder to PVTa Reply.
- [26] Section 48, Rule 130, Rules of Court.
- [27] Exhibits 221-272-PVTa.
- [28] Tr., July 29 and 31, August 4, 1965 hearings.
- [29] Tr., September 6, 1965 hearing.
- [30] Tr., September 7, 1965 hearing.

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