

**SPOUSES SAMUEL ULEP (DECEASED) AND SUSANA REPOGIA-ULEP;
SAMUEL ULEP IS SUBSTITUTED BY HIS SURVIVING SPOUSES SUSANA
REPOGIA-ULEP AND HIS CHILDREN: SALLY, RENATO, RODELIO AND
RICH...**

G.R. NO. 125254. October 11, 2005

Ponente: GARCIA, J.

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GARCIA, J.:

Under consideration is this petition for review under Rule 45 of the Rules of Court seeking the reversal and setting aside of the Decision[1] dated August 15, 1995 of the Court of Appeals (CA) in CA-G.R. CV. No. 39333, and its Resolution[2] dated April 25, 1996, denying petitioners' motion for reconsideration.

The assailed decision modified the June 17, 1991 decision[3] of the Regional Trial Court at Urdaneta, Pangasinan, Branch 48, in its Civil Case No. U-3929, an action for Quieting of Title, Reconveyance and Declaration of Nullity of Titles and Subdivision Plan, with Damages, thereat commenced by the petitioners against the herein private respondents.

The factual antecedents:

Principal petitioners SAMUEL ULEP, now deceased and substituted by his heirs, and VALENTINA ULEP are brother-and-sister. Together with their siblings, namely, Atinedoro Ulep and Rosita Ulep, they are children of the late Valentin Ulep.

During his lifetime, the father Valentin Ulep owned a parcel of land, identified as Lot 840 with an area of 3,270 square meters, located at Asingan, Pangasinan.

Sometime in 1950, the older Ulep sold the one-half (1/2) eastern portion of Lot 840, comprising an area of 1,635 square meters, to respondent Maxima Rodico, while the remaining one-half (1/2) western portion with the same area, to his son Atinedoro Ulep married to Beatriz Ulep, and to his other daughter Valentina Ulep.

On June 5, 1952, all the transferees of Lot 840, namely, Maxima Rodico (for the eastern portion) and Atinedoro Ulep and Valentina Ulep (for the western portion), were jointly issued in their names Transfer Certificate of Title No. 12525.

On June 18, 1971, Atinedoro Ulep, his wife Beatriz and sister Valentina Ulep sold the one-half (1/2) portion of the area sold to them by their father to their brother Samuel Ulep and the latter's wife, Susana Repogia-Ulep. The portion sold to Samuel and Susana has an area of 817.5 square meters. The document of sale was registered with the Office of the Registry of Deeds of Pangasinan on February 20, 1973.

Later, an area of 507.5 square meters of the western portion of Lot 840 was sold by the spouses Atinedoro Ulep and Beatriz Ulep to respondent Warlito Paringit and the latter's spouse Encarnacion Gante, who were then issued TCT No. 12688 on September 23, 1975.

Evidently, all the foregoing transactions were done and effected without an actual ground partition or formal subdivision of Lot 840.

In June 1977, respondent Iglesia ni Cristo (INC) begun constructing its chapel on Lot 840. In the process, INC encroached portions thereof allegedly pertaining to petitioners and blocked their pathways.

This prompted Samuel Ulep and sister Rosita Ulep to make inquiries with the Office of the Register of Deeds of Pangasinan. To their consternation, they discovered from the records of said office that a deed of sale bearing date December 21, 1954, was purportedly executed by their brother Atinedoro Ulep his, wife Beatriz and their sister Valentina Ulep in favor of INC over a portion of 620 square meters, more or less, of Lot 840, and that on the basis of said deed, INC was issued TCT No. 12689 on September 23, 1975[4] over the portion allegedly sold to it by the three. Samuel was further shocked to find out that on July 9, 1975, an affidavit of subdivision was executed by respondents INC, Maxima Rodico and the spouses Warlito Paringit and Encarnacion Gante, on the basis of which affidavit Lot 840 was subdivided into four (4) lots, namely: (1) Lot 840-A, covered by TCT No. 16205 in his (Samuel's) name that of his wife, Susana Repogia-Ulep; (2) Lot 840-B, covered by TCT No. 12688 in the names of Warlito Paringit and the latter's wife Encarnacion Gante; (3) Lot-C 840-C, covered by TCT No. 12689 in the name of INC; and (4) Lot 840-D, covered by TCT No. 12690[5] in the name of Maxima Rodico.

Such was the state of things when, on March 29, 1983, in the Regional Trial Court at Pangasinan, the spouses Samuel Ulep and Susana Repogia-Ulep, the spouses Atinedoro Ulep and Beatriz Ulep and their sister Valentina Ulep, filed their complaint for Quieting of Title, Reconveyance and Declaration of Nullity of Title and Subdivision Plan with Damages against respondents INC, Maxima Rodico and the spouses Warlito Paringit and Encarnacion Gante. In their complaint, docketed as Civil Case No. U-3929, the Uleps basically alleged that they and respondents are co-owners of Lot 840 in the following proportions:

- 1,635 square meters to Maxima Rodico;
- 817.5 square meters to spouses Samuel Ulep and Susana Repogia-Ulep;
- 507.5 square meters to spouses Warlito Paringit and Encarnacion Gante;
- 210 square meters to spouses Atinedoro Ulep and Beatriz Ulep, and Valentina Ulep;
- 100 square meters to Iglesia Ni Cristo.[6]

In the same complaint, the spouses Atinedoro Ulep and Beatriz Ulep and their sister Valentina Ulep denied having executed a deed of sale in favor of INC over a portion of 620 square meters of Lot 840, claiming that their signatures appearing on the deed were forged. At the most, so they claimed, what they sold to INC was only 100 square meters and not 620 square meters. Petitioners Samuel Ulep and Valentina Ulep, along with the spouses Atinedoro Ulep and Beatriz Ulep, likewise averred that the subject lot was subdivided without their knowledge and consent.

In their common "Answer," respondents Maxima Rodico and the spouses Warlito Paringit and Encarnacion Gante maintained that the segregation of their shares was known to petitioners and that it was done with the consent of Samuel Ulep himself.

For its part, INC, in its separate "Answer", asserted that it purchased from the spouses Atinedoro Ulep and Beatriz Ulep and their sister Valentina Ulep the portion containing 620 square meters of Lot 840 on December 21, 1954, as evidenced by a deed of sale duly registered with the Registry of Deeds of Pangasinan.

During the pendency of the proceedings in Civil Case No. U-3929, Atinedoro Ulep died. Less than a month thereafter, or more specifically on November 16, 1987, Atinedoro's widow Beatriz Ulep and their children

executed a deed of renunciation, thereunder waiving all their rights and interests over Lot 840 and relinquishing the same in favor of the spouses Samuel Ulep and Susana Repogia-Ulep.[7]

Eventually, in a decision dated June 17, 1991, the trial court rendered judgment, as follows:

There being no res adjudicata in this case as already decided by the Court of Appeals, this Court renders judgment as borne out by the evidence presented in favor of the [petitioners] and against the [respondents], ordering the latter and all persons claiming title under them to vacate and surrender a portion of 520 sq. m. of the land in question in favor of the [petitioners] in such a way that [respondent] INC owns only 100 sq. m.; declaring and annulling the following documents;

- Deed of sale dated December 21, 1954 allegedly executed by plaintiffs-spouses Atinedoro Ulep and Beatriz Aguilar and Valentina Ulep in favor of [respondent] INC, (Exh. A);

- TCT No. 12689 issued to Iglesia Ni Cristo (Exh. K-1);

- The affidavit of confirmation of subdivision, (Exh. K and Exh. 2); and

- TCT No. 12605 (Exh. K-4) and a new TCT No. be issued to include the original 817.5 sq. m. in favor of Samuel Ulep and Susan Repogia;

Declaring Lot No. 840 to be owned by the following parties in the following proportions:

(a) 1,635 sq. m. eastern portion to [respondent] Maxima Rodico already covered by TCT No. 12690 (Exh. K-3);

(b) 817.5 sq. m. to [petitioners] Samuel Ulep and Susana Repogia and a new TCT to be issued;

(c) $\frac{1}{2}$ of 210 sq. m. to [petitioners] Samuel Ulep and Susana Repogia; and the other one-half or 105 sq. m. to [petitioner] Valentina Ulep in accordance with Exh. "C," a deed of renunciation executed by the heirs of Atinedoro Ulep who died in 1987 and his surviving spouse Beatriz Aguilar and a new Transfer Certificate of Title be issued;

(d) 507.5 sq. m. to [respondents] Warlito Paringit and Encarnacion Gante, already covered by TCT No. 12688 (Exh. K-2);

(e) 100 sq. m. to [respondent] Iglesia Ni Cristo; and a new title to be issued;

and ordering the Register of Deeds of Pangasinan, to issue new Transfer Certificate of Title in favor of [petitioners] Samuel Ulep and Susana Repogia covering 817.5 sq. m.; and another new Transfer Certificate of Title covering 105 sq. m. in favor of Valentina Ulep and the other $\frac{1}{2}$ of 210 sq. m. or 105 sq. m. in favor of Samuel Ulep and Susana Repogia pursuant to Exh. "C"; and still another new Transfer Certificate of Title covering 100 sq. m. in favor of Iglesia Ni Cristo and for the latter to pay the costs.

SO ORDERED.[8] (Words in bracket ours).

Dissatisfied, respondent INC interposed an appeal to the Court of Appeals (CA), which appellate recourse was thereat docketed as CA-G.R. CV No. 39333. For their part, respondents Maxima Rodico and the spouses Warlito Paringit and Encarnacion Gante opted not to appeal.

As stated at the threshold hereof, the appellate court, in its Decision dated August 15, 1995, modified that of the trial court, thus:

WHEREFORE, premises considered, the appealed judgment is MODIFIED as above indicated. Accordingly, the decretal portion of said judgment should read as follows:

"1. The Deed of Absolute Sale dated December 21, 1954 executed by plaintiffs-spouses Atinedoro Ulep and Beatriz Aguilar and Valentina Ulep in favor of [respondent] INC is declared valid (Exh. K-1).

"2. Lot No. 840 is declared as owned by the following parties in the following proportions:

(f) 1,635 sq. m. eastern portion to [respondent] Maxima Rodico already covered by TCT No. 12690 (Exh. K-3);

(g) 297.5 sq. m. to [petitioner]-spouses Samuel Ulep and Susana Repogia;

(h) ½ of 210 sq. m. to [petitioner]-spouses Samuel Ulep and Susana Repogia; and the other one-half or 105 sq. m. to Valentina Ulep in accordance with Exh. "C," a deed of renunciation executed by the heirs of Atinedoro Ulep who died in 1987 and his surviving spouse Beatriz Aguilar;

(i) 507.5 sq. m. to [respondents] Warlito Paringit and Encarnacion Gante, already covered by TCT No. 12688 (Exh. K-2);

(j) 620 sq. m. to [respondent] INC, already covered by TCT No. 12689 (Exh. K-1).

"3. TCT No. 16205 registered in the names of [petitioner-spouses] Samuel and Susan Ulep (Exh. K-4) is annulled.

"The Register of Deeds of Pangasinan is ordered to issue a new TCT in favor of [petitioner-spouses] Samuel Ulep and Susana Repogia covering only 297.5 sq. m.; and another new TCT covering 105 sq. m. in favor of Valentina Ulep and the other ½ of 210 sq. m. or 105 sq. m. in favor of [petitioner-spouses] Samuel Ulep and Susana Repogia pursuant to Exh. "C". No Costs."

SO ORDERED.[9] (Words in brackets ours).

In so ruling, the Court of Appeals explained:

There is no adequate evidentiary demonstration in the record that the deed of sale (dated December 21, 1954 executed by Atinedoro Ulep, his wife Beatriz and sister Valentina Ulep in favor of INC over the 620 square-meter area of the western portion of Lot 840) is void and inefficacious on account of forgery.

As a public instrument which enjoys the presumption of regularity, clear and convincing evidence is necessary to contradict the terms thereof.

xxx xxx xxx

In the present case, the biased, interested testimony of [petitioners] cannot overcome the evidentiary force of the deed of sale which was acknowledged before a notary public, and hence, a public document.

xxx xxx xxx

The sale of 620 sq. m. in favor of [respondent] INC executed by vendors Atinedoro and Valentina Ulep is dated December 21, 1954, while the sale of 817.50 sq. meters by the same vendors to [petitioners] Samuel and Susana Ulep was made on June 18, 1971. [Respondent] INC registered its 620 sq. meters on December 21, 1954 by reason of which TCT No. 12689 was issued in its name. [Petitioner-spouses] Samuel and Susana Ulep registered the land sold to them on February 9, 1977 and TCT No. 16205 was issued in their names. Evidently, applying Article 1544, [petitioner] INC's ownership and title over the 620 sq. meters prevail. The land consisting of 620 sq. meters was first sold to INC and its title was registered first. Thus, the same vendors could have sold only the remaining 297.50 sq. meters of Lot 840 to [petitioner-spouses] Samuel and Susana Ulep and TCT No. 16205 issued in the latter's name for 817.50 sq. meters is null and void. There is no evidence that [respondent] INC is guilty of bad faith in acquiring the 620 sq. meters portion of Lot 840. (Words in bracket ours).

Their motion for reconsideration having been denied by the same court in its equally challenged Resolution of April 25, 1996, petitioners are now with us via the present recourse, faulting the appellate court as follows:

I.

THE HONORABLE COURT OF APPEALS ERRED IN NOT AFFIRMING THE DECISION DATED JUNE 17, 1991 (ANNEX A) OF THE TRIAL COURT, REGIONAL TRIAL COURT, FIRST JUDICIAL REGION, BRANCH 48, URDANETA PANGASINAN IN CIVIL CASE NO. 3929.

II.

AND IN THE ALTERNATIVE, THE HONORABLE COURT OF APPEALS ERRED IN NOT AWARDING PETITIONERS SAMUEL ULEP AND SUSANA REPOGIA THE AREA OF 817.5 SQUARE METERS AND IN NOT REDUCING THE SHARE OF PRIVATE RESPONDENTS, SPOUSES WARLITO PARANGIT AND ENCARNACION GANTE FROM 507.5 SQUARE METERS TO 197 SQUARE METERS.[10]

Petitioners initially submit that the factual findings of the trial court should not have been disturbed by the appellate court, the same being entitled to great weight and respect.

We have consistently held that factual findings of the Court of Appeals and other lower courts are, as a rule, final and conclusive upon this Court, except, inter alia, where their findings are at odd with each other,[11] as here.

Simply put, the issue before us is whether or not the Court of Appeals committed reversible error in modifying the decision of the trial court.

Evidently, the issue necessitates an inquiry into the facts. While, as a rule, factual issues are not within the province of this Court, nonetheless, in light of the conflicting factual findings of the two (2) courts below, an examination of the facts obtaining in this case is in order.

Petitioners contend that respondent INC is entitled to only 100 square meters and not 620 square meters of the western portion of Lot 840. To them, the deed of sale conveying 620 square meters thereof to INC was void as the signatures of the vendors therein, namely, the spouses Atinedoro Ulep and Beatriz Ulep and Valentina Ulep, were forged. They submit that what should instead be upheld was the sale of 817.5 square meters in their favor by the same vendors.

As the Court sees it, the present controversy is a classic case of double sale. On December 21, 1954, Atinedoro Ulep, his wife Beatriz Ulep and sister Valentina Ulep sold the disputed area (620 square-meter) of Lot 840 to INC. Subsequently, on January 18, 1971, a second sale was executed by the same vendors in favor of spouses Samuel Ulep and Susana Ulep. The Court is, therefore, called upon to determine which of the two groups of buyers has a better right to the area in question.

Article 1544 of the Civil Code provides the statutory solution:

Art. 1544. If the same thing should have been sold to different vendees, the ownership shall be transferred to the person who may have first taken possession thereof in good faith, if it should be movable property.

Should it be immovable property, the ownership shall belong to the person acquiring it who in good faith first recorded it in the Registry of Property.

Should there be no inscription, the ownership shall pertain to the person who in good faith was first in the possession; and, in the absence thereof, to the person who presents the oldest title, provided there is good faith.

Otherwise stated, the law provides that a double sale of immovable transfers ownership to (1) the first registrant in

good faith; (2) then, the first possessor in good faith; and (3) finally, the buyer who in good faith presents the oldest title.[12]

Jurisprudence teaches that the governing principle is *primus tempore, potior jure* (first in time, stronger in right). Knowledge gained by the first buyer of the second sale cannot defeat the first buyer's rights except where the second buyer registers in good faith the second sale ahead of the first, as provided by the aforementioned provision of the Civil Code. Such knowledge of the first buyer does not bar him from availing of his rights under the law, among them to register first his purchase as against the second buyer. In converso, knowledge gained by the second buyer of the first sale defeats his rights even if he is first to register the second sale, since such knowledge taints his prior registration with bad faith. This is the price exacted by the same provision of the Civil Code for the second buyer to be able to displace the first buyer; before the second buyer can obtain priority over the first, he must show that he acted in good faith throughout (i.e. ignorance of the first sale and of the first buyer's rights) from the time of acquisition until the title is transferred to him by registration, or, failing registration, by delivery of possession.[13]

Per records, the sale of the disputed 620 square-meter portion of Lot 840 to respondent INC was made on December 21, 1954 and registered with the Registry of Deeds of Pangasinan on January 5, 1955. In fact, INC was issued a title over the same portion on September 23, 1975. On the other hand, the conveyance to the spouses Samuel Ulep and Susana Repogia-Ulep happened on January 18, 1971 and the spouses registered their document of conveyance only on February 22, 1973.[14]

Clearly, not only was respondent INC the first buyer of the disputed area. It was also the first to register the sale in its favor long before petitioners Samuel's and Susana's intrusion as second buyers. Although Samuel and Susana thereafter registered the sale made to them, they did so only after 18 years from the time INC caused the registration of its own document of sale.

"Registration" means any entry made in the books of the Registry which records solemnly and permanently the right of ownership and other real rights.[15] However, mere registration is not sufficient. Good faith must concur with registration, else registration becomes an exercise in futility.[16] In the instant case, the registration made by respondent INC of its deed of sale more than satisfies this requirement. The same thing cannot be said of petitioners Samuel Ulep and Susana Ulep. Said petitioners, by their own admission, were aware that there existed an agreement between INC and vendors Atinedoro Ulep, his wife Beatriz and sister Valentina Ulep involving a portion of 100 square meters of Lot 840. Knowledge of such transaction should have put the spouses Samuel Ulep and Susana Ulep upon such inquiry or investigation as might be necessary to acquaint them with the possible defects in the title of their vendors. They should have acted with that measure of precaution which may reasonably be required of a prudent man in a similar situation. After all, good faith, or the lack of it, is, in the last analysis, a question of intention. But in ascertaining the intention by which one is actuated on a given occasion, courts are necessarily controlled by the evidence as to the conduct and outward acts by which the inward motive may, with safety, be determined. So it is that "the honesty of intention," "the honest lawful intent," which constitutes good faith implies a "freedom from knowledge and circumstances which ought to put a person on inquiry." [17] Hence, proof of such knowledge overcomes the presumption of good faith.

Here, the spouses Samuel Ulep and Susana Ulep were fully aware, or could have been, if they had chosen to inquire, of the rights of INC under the deed of sale duly annotated on the common title of the spouses Atinedoro Ulep and Beatriz Ulep and Valentina Ulep. Verily, the sale to INC should prevail over the sale made to spouses Samuel and Susana because INC was the first registrant in good faith.

Petitioners' allegation of forgery relative to the deed of sale executed on December 21, 1954 by the spouses

Atinedoro Ulep, his wife Beatriz and sister Valentina Ulep over the 620 square-meter portion of Lot 840 cannot be sustained. As a rule, forgery cannot be presumed and must be proved by clear, positive and convincing evidence, the burden for which lies on the party alleging it. The fact of forgery can only be established by a comparison between the alleged forged signature and the authentic and genuine signature of the person whose signature is theorized to have been forged.[18]

Here, petitioners' claim of forgery is unsupported by any substantial evidence other than their own self-serving testimonies. As it were, they failed to present handwriting experts and other persons familiar with the handwriting of the spouses Atinedoro Ulep, his wife Beatriz and sister Valentina Ulep that would show that their signatures appearing in the questioned deed of sale in favor of respondent INC were forged. Due to the technicality of the procedure involved in the examination of forged documents, the expertise of questioned document examiners is usually helpful. These handwriting experts can help determine fundamental, significant differences in writing characteristics between the questioned and the standard or sample specimen signatures, as well as the movement and manner of execution strokes.

Petitioners insist that the conveyance of only 100 square meters to INC was in fact evidenced by a deed of sale notarized by a certain Atty. Benjamin Fernandez.[19] However, they sorely failed to produce in court the said alleged deed of sale. They could have, at the very least, presented Atty. Fernandez to prove the existence of that deed, but they did not. The only plausible conclusion is that no such deed exists.

On the other hand, to bolster its claim of ownership, respondent INC presented the December 21, 1954 deed of sale executed in its favor by the spouses Atinedoro and Beatriz Ulep and Valentina Ulep over a portion of 620 square meters of Lot 840. To be sure, INC's deed of sale was duly notarized by Atty. Bernabe Salcedo Calimlim.[20] Generally, a notarized document carries the evidentiary weight conferred upon it with respect to its due execution, and documents acknowledged before a notary public have in their favor the presumption of regularity.[21] Thus, the notarized deed of sale executed on December 21, 1954 by Atinedoro Ulep, his wife Beatriz and sister Valentina Ulep over the contested area in favor of respondent INC deserves full credence and is valid and enforceable in the absence, as here, of overwhelming evidence to the contrary.

In a last-ditch but futile attempt to persuade the Court, petitioners alternatively pray that INC's portion of 620 square meters of Lot 840, assuming that INC is entitled to it, should be taken from the western portion of the same lot sold to respondent spouses Warlito Paringit and Encarnacion Gante, and not from them. To petitioners, the share of the spouses Warlito and Encarnacion should accordingly be reduced from 507.5 square meters to only 197 square meters.

We note, however, that petitioners never raised before the trial court nor before the appellate court the issue of Warlito's and Encarnacion's entitlement to 507.5 square meters. Quite the contrary, petitioners even alleged in their complaint that the spouses Warlito Paringit and Encarnacion Gante are owners of 507.5 square meters of Lot 840. They never questioned the spouses' ownership of said portion. This issue was only posed by petitioners in the instant petition before this Court. It is certainly too late for them to raise said issue for the first time at this late stage of the proceedings.

Points of law, theories, issues and arguments not brought to the attention of the lower court need not be, and ordinarily will not be, considered by a reviewing court, as these cannot be raised for the first time on appeal. Basic considerations of fair play, justice and due process underlie the rule. It would be unfair to the adverse party who would have no opportunity to present evidence in contra to the new theory, which it could have done had it been aware of it at the time of the hearing before the trial court.[22]

Of course, this rule admits of certain exceptions. For one, issues of lack of jurisdiction, though not raised below,

may be considered by the reviewing court as they may be raised at any stage. For another, the reviewing court may also consider an issue not properly raised during trial when there is plain error. Likewise, it may entertain such arguments when there are jurisprudential developments affecting the issues, or when the issues raised present a matter of public policy.[23] Unfortunately for petitioners, however, none of these exceptions exists in this case. It is thus too late in the day for petitioners to raise in this recourse the sale made by the spouses Atinedoro Ulep and Beatriz Ulep of the 507.5 square-meter area of Lot 840 to the spouses Warlito Paringit and Encarnacion Gante. To allow petitioners to do so would be utterly unfair to the latter.

WHEREFORE, the petition is DENIED and the assailed decision and resolution of the Court of Appeals AFFIRMED in toto.

Costs against petitioners.

SO ORDERED.

Panganiban, (Chairman), Sandoval-Gutierrez, Corona, and Carpio-Morales, JJ., concur.

[1]. Penned by then Associate Justice Ma. Alicia Austria-Martinez, now a member of this Court, with Associate Justice Jaime M. Lantin and Associate Justice Bernardo LL. Salas (now ret.) concurring; Rollo, pp. 33-44.

[2] Rollo, p. 55.

[3] Rollo, pp. 23-31.

[4] Rollo, pp. 45-49.

[5] Rollo, p. 12.

[6] Rollo, p. 23.

[7] Rollo, p. 46.

[8] Rollo, pp. 30-31.

[9] Rollo, pp. 40-44.

[10] Rollo, p. 19.

[11] Philippine Airlines vs. Court of Appeals, 257 SCRA 33 [1996].

[12] Abrigo vs. De Vera, 432 SCRA 544 [2004].

[13] Uraca vs. Court of Appeals, 278 SCRA 702 [1997].

[14] Annex "C" of the Petition for Review on Certiorari, Rollo, p. 47.

[15] Tolentino, Arturo M., "Commentaries and Jurisprudence on the Civil Code, Vol. V," 1992, pp. 97-98.

[16] Claudel vs. Court of Appeals, 199 SCRA 113 [1991].

[17] Leung Yee vs. F.L. Strong Machinery Co., 37 Phil. 644 [1918].

[18] Heirs of Severa P. Gregorio vs. Court of Appeals, 300 SCRA 565 [1998].

[19] Rollo, p. 277.

[20] Rollo, p. 506.

[21] Basilio vs. Court of Appeals, 346 SCRA 321, [2000].

[22] BPI vs. Leobrera, 416 SCRA 15, 2003; Gevero vs. Intermediate Appellate Court, 189 SCRA 201, [1990].

[23] Del Rosario vs. Bonga, 350 SCRA 101, [2001].

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