

FAR EAST BANK AND TRUST COMPANY, PETITIONER, VS. PHILIPPINE DEPOSIT INSURANCE CORPORATION, RESPONDENT.

G.R. No. 172983, June 09, 2026

Ponente: LEONEN, SAJ.

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LEONEN, SAJ.:

"Parties seeking the issuance of nunc pro tunc judgments or orders must allege and prove that the court took a particular action and that the action was omitted through inadvertence. On the other hand, courts must ensure that the matters sought to be entered are supported by facts or data. This may be accomplished by referring to the records of the case."^[1]

This resolves a Motion to Correct Judgment of the Decision^[2] of the Supreme Court which granted Far East Bank and Trust Company's Petition for Review on Certiorari. The Court ruled that there was a perfected contract of sale between the parties. It ordered the liquidator and intervenor to execute deeds of sale in favor of petitioner. It also ordered petitioner to pay the purchase price of the disputed fixed assets consisting of nine Pacific Banking Corporation (PBC) branches.

Petitioner Far East Bank and Trust Company filed the present Motion to Correct Judgment dated July 3, 2023.^[3] Petitioner argues that it is entitled to a nunc pro tunc judgment as the Court in its July 22, 2015 Decision. inadvertently omitted the Laoag property in the list of disputed fixed assets.

The factual antecedents are culled from the Supreme Court Decision.

On July 5, 1985, the Central Bank of the Philippines (Central Bank) placed PBC under receivership through Monetary Board Resolution No. 699. The Central Bank invited banks to bid for PBC's assets and franchise and the assumption of PBC's liabilities.^[4]

On November 14, 1985, petitioner submitted its bid covering both PBC's nonfixed and fixed assets and the assumption of PBC's liabilities. PBC's fixed assets are those described in the Asian Appraisal Report of August 1, 1984 and August 9, 1984 (Asian Appraisal Report). Petitioner proposed to purchase the assets at a price equivalent to the values indicated in the Asian Appraisal Report, subject to the discounts proposed in the bid.^[5]

The assets and their corresponding valuation that were enumerated in the Asian Appraisal Report^[6] were as follows:

Cost of Reproduction
(in PHP)

Sound Value
(in PHP)

Cubao, Quezon City, Metropolitan Manila

19,604,000

16,844,000

Paco, Manila

3,836,000

3,288,000

Sta. Cruz, Manila (Soler)

3,126,750

2,445,750

Sta. Mesa, Manila

12,500,400

10,213,000

Bacolod City

12,522,900

9,728,000

Melencio Street, Cabanatuan City

3,878,600

3,157,500

A.V. Fernandez Avenue, Dagupan City

9,873,000

8,325,000

E. Tañedo Street, Tarlac, Tarlac

5,622,000

5,227,000

A Flores Street, San Pablo City

3,434,800

3,151,800

Cebu City

3,921,700

3,112,200

Davao City

6,844,200

5,938,800	
Iloilo City	
5,383,000	
3,803,000	
Quezon Avenue, San Fernando, La Union	
3,587,800	
2,729,400	
Laoag City	
1,781,000	
1,293,000	
Bo. Centro, Legaspi City	
3,132,300	
2,400,000	
Poblacion, Naga City	
6,280,900	
5,569,600	
Grand Total	
105,329,350	
87,226,050	
Rounded To	
105,329,000	
87,226,000	

On November 22, 1985, the Monetary Board accepted petitioner's bid.[7] On April 16, 1986, petitioner as the buyer, PBC as the seller, and the Central Bank entered into a Memorandum of Agreement (MOA). The PBC was represented by its liquidator, Renan V. Santos (Liquidator Santos),[8] who was then the special assistant to the Central Bank governor.

Section 1 of the MOA stated that the parties shall execute an absolute purchase agreement covering all the assets of the PBC, which included both nonfixed assets and fixed assets.[9]

Petitioner's bid was reflected in Section 3(c) of the MOA which stated that the fixed assets are those enumerated in the Asian Appraisal Report dated August 1984.[10] The parties also agreed that the PBC assets submitted to the Central Bank as collaterals shall be excluded from the purchase.[11]

In accordance with the MOA, petitioner, PBC, and the Central Bank, executed a Purchase Agreement for petitioner's purchase of PBC's assets and the assumption of its liabilities.[12]

The Purchase Agreement merely covered the nonfixed assets of PBC and did not include the fixed assets agreed upon under the MOA. However, the parties acknowledged that there were other assets not yet covered by the Purchase Agreement and that they may agree, within a period of 90 days from the effectivity date of the Agreement, to purchase the additional assets. The parties agreed that the effectivity date of the Purchase Agreement shall be the date of its approval by the liquidation court.[13]

On October 24, 1986, the Monetary Board approved the Purchase Agreement. On December 18, 1986, the Regional Trial Court, as liquidating court, also approved the Purchase Agreement.[14]

According to petitioner, it complied with its obligation under the MOA, including the payment of PHP 260,000,000.00 as additional consideration for the purchase. Petitioner also took possession and custody of the fixed assets of PBC; including those mentioned in the Asian Appraisal Report. Petitioner opened its branches thereon, including the servicing of PBC's deposit liability.[15]

In January 1987, petitioner wrote a letter to Liquidator Santos to follow-up on the execution of the deeds of sale over PBC's fixed assets.[16]

Liquidator Santos furnished petitioner with copies of the transfer certificates of title of the fixed assets. However, he failed to execute the purchase agreement covering the disputed fixed assets.[17]

Respondent Philippine Deposit Insurance Commission (PDIC), then, took over as the new PBC Liquidator. PDIC President Vitaliano Nañagas II (Liquidator Nañagas) replaced Liquidator Santos.[18]

Liquidator Nañagas informed petitioner that all the fixed assets of the PBC can be purchased only at their present appraisal value which is much higher than their sound value.[19] He also proceeded to start the bidding or negotiated sale to third persons of PBC's fixed assets, including those enumerated in the Asian Appraisal Report.[20]

Petitioner then filed before the Regional Trial Court (the liquidating court) a motion to compel the Liquidator to execute the implementing deeds of sale over the disputed PBC fixed assets,[21] with application for the issuance of preliminary injunction and/or temporary restraining order (TRO).[22]

The list of disputed fixed assets enumerates the PBC branches located at the following sites:

1. Soler (Arranque)
2. Bacolod City
3. Cabanatuan City
4. San Pablo City
5. Cebu-Manalili
6. Davao-Sta. Ana
7. San Fernando, La Union
8. Legaspi City
9. Iloilo City-Central Market
10. PBC Condominium Bldg.-Paseo de Roxas[23]

The PBC Condominium Building-Paseo de Roxas was sold to Security Bank and Trust Company in the Regional Trial Court-approved compromise agreement with respondent and petitioner. Consequently, the PBC asset is no longer in dispute.[24]

The Regional Trial Court issued a TRO and directed respondent to desist from proceeding with the bidding or negotiated sale of PBC's fixed assets.[25] On November 16, 1993, the Regional Trial Court denied petitioner's

prayer for the issuance of a writ of preliminary injunction and declared the TRO automatically dissolved.[26] The Court of Appeals and the Court affirmed the Regional Trial Court's order.[27]

On February 26, 1997, the Regional Trial Court issued an Order. It concluded that there was a perfected contract of sale or direct purchase of the disputed fixed assets under both the MOA and the Purchase Agreement; these fixed assets were identified and valued in the Asian Appraisal Report.[28] The dispositive portion of the Regional Trial Court's Decision reads:

WHEREFORE, the motion of Far East is hereby granted. Consequently, the Liquidator is ordered to execute with dispatch the implementing deeds of absolute sale in favor of Far East over the fixed assets of Pacific located at the following branches at a price equivalent to their sound values indicated in the Asian Appraisal's [sic] Report of August 1984, to wit: 1. Soler ([Arranque])

2. Bacolod City

3. Cabanatuan City

4. Laoag City

5. San Pablo City

6. Cebu – Manalili

7. Davao – Sta. Ana

8. San Fernando, La Union

9. Legaspi City

10. Iloilo City (Central Market)

Far East is likewise ordered to pay the Liquidator the consideration for the said assets in the amount equivalent to their sound values as stated in the Asian Appraisal's Report of August 1984.

SO ORDERED.[29]

Respondent appealed to the Court of Appeals which granted the appeal and reversed the Regional Trial Court's Decision.[30] The dispositive portion of the Decision reads:

WHEREFORE, based on the foregoing premises, the instant appeal is GRANTED. The February 26, 1997 and May 21, 1997 Orders of the Regional Trial Court of Manila in Special Proc. No. 86-35313 are hereby REVERSED and SET ASIDE.

SO ORDERED.[31]

Petitioner then filed a Petition for Review on Certiorari[32] with this Court. On December 4, 2013, the Central Bank Board of Liquidators (CB-BOL) filed before the Court a Motion for Leave to Intervene with Motion for Extension to File its Memorandum-in-Intervention.[33] The CB-BOL alleged that the PBC had assigned to it the disputed fixed assets by virtue of a deed of assignment.[34]

On July 22, 2015, this Court rendered the assailed Decision.[35] The Court granted the Petition and held that respondent PDIC, as the liquidator of the PBC, may be compelled to execute the deeds of sale over the nine disputed PBC fixed assets as there was a perfected contract of sale over such assets. The dispositive portion of the Decision reads:

WHEREFORE, premises considered, we hereby GRANT the [Far East Bank and Trust Company]'s petition for review on certiorari, and REVERSE the May 31, 2006 Decision of the Court of Appeals in CA-G.R. C.V. No. 56624.

The case is REMANDED to the Regional Trial Court (RTC), Branch 31, Manila, for purposes of computing the purchase price of the disputed fixed assets in accordance with the provisions of Sections 3(c) and 10(b) of

the MOA.

Specifically, these assets are the PBC branches located in: (1) Soler (Arraque); (2) Bacolod City; (3) Cabanatuan City; (4) San Pablo City; (5) Cebu-Manalili; (6) Davao-Sta. Ana; (7) San Fernando, La Union; (8) Legaspi City; and (9) Iloilo City-Central Market.

The RTC is directed to proceed with the computation with DISPATCH.

SO ORDERED.[36]

Respondent-intervenor CB-BOL moved for reconsideration which the Court, on September 14, 2016, denied with finality as no substantial argument was adduced.[37]

On October 19, 2016, the Decision became final and executory and was recorded in the Book of Entries of Judgments.[38]

Petitioner then filed the present Motion to Correct Judgment. It argues that the Court inadvertently omitted to include the Laoag City branch from the list of disputed fixed assets. Petitioner points out that the Laoag City branch only disappeared from the list in the Supreme Court Decision without any explanation as to why it was left out. Petitioner emphasizes that the Laoag property has always been included in the Asian Appraisal Report and Decisions of the Regional Trial Court and Court of Appeals. Petitioner argues that it is entitled to a nunc pro tunc judgment as the omission is a mere clerical error that came about through plain inadvertence.[39]

In a Resolution dated June 10, 2024, this Court gave due course to the Motion and required respondent PDIC to comment.[40]

In a Resolution dated October 27, 2024, the Court noted the manifestation dated August 12, 2024 of Atty. Gwyn Gareth T. Mariano of Alampay and Tamase Law Office relative to the Resolution requiring respondent PDIC to comment on petitioner's Motion to Correct Judgment, stating that the law firm had already withdrawn its appearance as counsel of respondent PDIC. In the same Resolution, the Court resolved to await the comment of PDIC's General Counsel on petitioner's Motion.[41]

In a Manifestation with Motion dated November 26, 2024, the Office of the General Counsel of PDIC stated that the liquidation proceedings of PBC was-already terminated in 2016. It explained that the PDIC, as early as May 9, 2008, filed the Motion for Approval of the Final Project of Distribution (FPOD) of the Assets and Termination of the Liquidation Proceedings of PBC. It detailed that on January 29, 2009, the liquidation court issued an order approving the said Motion for Approval. It discussed that since the winding-up of affairs of PBC was completed on December 23, 2016, the PDIC ceased to be the bank's receiver in 2016. Consequently, the PDIC is now precluded from representing the said closed bank as it has since been discharged as statutory receiver of the closed bank. It further clarified that the PDIC no longer has the authority to represent PBC in the instant case as it has already discharged from all claims arising from or in connection with the liquidation of the closed bank.[42]

With respect to the status of the 11 bank premises of the closed PBC, it stated that records show that all bank premises, including the Laoag City branch, were already assigned to the CB-BOL in accordance with the liquidation court-approved FPOD. Given this, it prayed that in lieu of PBC and PDIC, it is the CB-BOL that should comment on the Motion to Correct Judgment as assignee of the bank premises of PBC.[43]

In a Resolution[44] dated May 19, 2025, the Court noted and granted the Manifestation with Motion of the Office of the General Counsel of PDIC. It thus required the CB-BOL to file a Comment on petitioner's Motion to Correct Judgment.

In its Comment,[45] the CB-BOL, now succeeded by the Bureau of the Treasury, through the Office of the

Solicitor General, submitted that in the Supreme Court Decision, the Court included the Laoag City Branch in its tabulation of PBC's "fixed assets" as described in the Asian Appraisal Report of August 1, 1984 and August 9, 1984. The Office of the Solicitor General also explained that it coordinated with the Privatization and Management Office (PMO), "the Disposing Entity of several assets assumed, retained and administered by the CB-BOL." [46] The PMO recognized that the "Laoag City Branch is among the properties that are the subject of the instant case." [47]

For this Court's resolution is the issue of whether the case falls under any of the exceptions to the doctrine of immutability of judgments. Subsumed in this issue is whether the inclusion of the Laoag property in the list of disputed fixed assets sold to petitioner would cause no prejudice to respondent as to warrant the modification of the dispositive portion of the judgment.

After a thorough evaluation of the records of the case, this Court resolves to grant the Motion to Correct Judgment of the Court's Decision dated July 22, 2015.

The doctrine of immutability of judgment dictates that "a decision that has acquired finality becomes immutable and unalterable, and may no longer be modified in any respect, even if the modification is meant to correct erroneous conclusions of fact and law, and whether it be made by the court that rendered it or by the Highest Court of the land." [48]

In *Social Security System v. Isip*, [49] the Court discussed the two-fold purpose of the doctrine:

The doctrine of immutability and inalterability of a final judgment has a two-fold purpose: (1) to avoid delay in the administration of justice and thus, procedurally, to make orderly the discharge of judicial business and (2) to put an end to judicial controversies, at the risk of occasional errors, which is precisely why courts exist. Controversies cannot drag on indefinitely. The rights and obligations of every litigant must not hang in suspense for an indefinite period of time. [50] (Citations omitted)

However, the doctrine of immutability of judgment is also subject to several exceptions, namely:

(1)

the correction of clerical errors;

(2)

the so-called nunc pro tunc entries which cause no prejudice to any party;

(3)

void judgments; and

(4)

whenever circumstances transpire after the finality of the decision rendering its execution unjust and inequitable. [51]

In this case, the relevant exception that is applicable is "the so-called nunc pro tunc entries which cause no prejudice to any party." [52] In *Mercury Drug v. Spouses Huang*, [53] the Court discussed the concept of nunc pro tunc judgments:

"Nunc pro tunc" is a Latin phrase that means "now for then." A judgment nunc pro tunc is made to enter into the record an act previously done by the court, which had been omitted either through inadvertence or mistake. It neither operates to correct judicial errors nor to "supply omitted action by the court." Its sole purpose is to make a present record of a "judicial action which has been actually taken."

....

The exercise of issuing nunc pro tunc orders or judgments is narrowly confined to cases where there is a need to correct mistakes or omissions arising from inadvertence so that the record reflects judicial action, which had previously been taken. Furthermore, nunc pro tunc judgments or orders can only be rendered if none of the parties will be prejudiced.

Parties seeking the issuance of nunc pro tunc judgments or orders must allege and prove that the court took a particular action and that the action was omitted through inadvertence. On the other hand, courts must ensure that the matters sought to be entered are supported by facts or data.

This may be accomplished by referring to the records of the case. This requirement was emphasized in *Lichauco v. Tan Pho*, thus: [F]or the entry of a nunc pro tunc order, it is required that the record present some visible data of the order which it is sought to be supplied by said nunc pro tunc order, whether it is the data referring to the whole of the order or merely limited to such portion thereof, that the part lacking from the record constitutes a necessary part, an inevitable and ordinary consequence of the portion appearing in the record.[54] (Emphasis in the original, citations omitted)

Here, while the Court's July 22, 2015 Decision already became final and executory on October 19, 2016,[55] a study of the Decision and case records reveal that the Court inadvertently omitted the Laoag property from the list of disputed assets sold to petitioner.

The Court in its Decision consistently referred to the decisions of both the Court of Appeals and Regional Trial Court and the Asian Appraisal Report which, in turn, always included the Laoag property in the list. There was judicial action on the part of the Court as it ruled that petitioner's purchase of PBC's assets included the disputed fixed assets as contained in the Asian Appraisal Report, the pertinent portion of the Decision reads:

We thus find it clear that the essential elements for the perfection of a contract of sale, i.e., object, consideration, and consent were present in the MOA. These elements are discussed in detail below.

a) Object of the contract

The object of the contract covered the purchase of the PBC's assets as defined under Sections 1(a), 3(a) and 3(c) of the MOA, specifically the following:

First, the non-fixed assets;

Second, the fixed assets as contained in the Asian Appraisal's Report, which include the disputed fixed assets; and

Third, the authority to re-open/relocate any of the PBC's branches to other service areas within eighteen (18) months from the date of the execution of the Absolute Purchase Agreement.[56] (Emphasis supplied, citations omitted)

The Court also agreed with the Regional Trial Court that "the disputed fixed assets were not submitted as collaterals to the Central Bank and are thus not excluded from the assets purchased by the [Far East Bank and Trust Company]."[57] These show the Court's intention to include the Laoag property. Unfortunately, it inadvertently omitted the property from the list:

Supreme Court Decision, facts and fallo

Regional Trial Court Decision, facts and fallo

1. Soler (Arranque)

2. Bacolod City
3. Cabanatuan City
4. San Pablo City
5. Cebu-Manalili
6. Davao-Sta. Ana
7. San Fernando, La Union
8. Legaspi City
9. Iloilo City-Central Market 1. Soler ([Arranque])
2. Bacolod City
3. Cabanatuan City
4. Laoag City
5. San Pablo City
6. Cebu-Manalili
7. Davao-Sta. Ana
8. San Fernando, La Union
9. Legaspi City
10. Iloilo City (Central Market)

As pointed out by petitioner, there was no issue specific to the Laoag property for it to be excluded from the list. The Court gave no explanation as to why the property was not listed, unlike the PBC Condominium Building which the Court explained was excluded since it was already sold to another in the Regional Trial Court-approved compromise agreement of the parties.[58]

Moreover, there will be no parties prejudiced by the inclusion of the Laoag property in the list of fixed assets sold to petitioner. Respondent-intervenor, CB-BOL, now succeeded by the Bureau of the Treasury, itself admitted that in the July 22, 2015 Decision, the Court included the Laoag City Branch in its tabulation of PBC's "fixed assets" as described in the Asian Appraisal Report.[59] The Office of the Solicitor General, as respondent-intervenor's counsel, even initiated to inquire with PMO—the office responsible for disposing the assets assumed, retained and administered by the CB-BOL—which in turn, acknowledged that "Laoag City Branch is among the properties that are the subject of the instant case." [60]

In this case, the Court is merely "[making] the record speak the truth." [61] It is only "[entering] of record such judgment as had been formerly rendered, but which had not been entered of record as rendered." [62] In the Court's July 22, 2015 Decision, there is an actual rendition of the inclusion of the Laoag property in the list of fixed assets sold to petitioner. Consequently, petitioner is entitled to the issuance of a nunc pro tunc judgment. [63]

FOR THESE REASONS, the Motion to Correct Judgment is GRANTED. The July 22, 2015 Decision of the Supreme Court in G.R. No. 172983 is AFFIRMED WITH MODIFICATION as follows:

(1)

The Court hereby issues a nunc pro tunc judgment. The dispositive portion of the Decision dated July 22, 2015 should correctly reflect the Laoag property which was inadvertently omitted in the list of Pacific Banking Corporation's fixed assets that were sold by it to petitioner Far East Bank and Trust Company, through a Memorandum of Agreement.

The dispositive portion should read as follows: WHEREFORE, premises considered, we hereby GRANT the Far East Bank and Trust Company's petition for review on certiorari, and REVERSE the May 31, 2006 Decision of the Court of Appeals in CA-G.R. C.V. No. 56624.

The case is REMANDED to the Regional Trial Court, Branch 31, Manila, for purposes of computing the purchase price of the disputed fixed assets in accordance with the provisions of Sections 3(c) and 10(b) of the Memorandum of Agreement.

Specifically, these assets are the Pacific Banking Corporation branches located in: (1) Soler (Arranque); (2) Bacolod City; (3) Cabanatuan City; (4) Laoag City; (5) San Pablo City; (6) Cebu-Manalili; (7) Davao-Sta. Ana; (8) San Fernando, La Union; (9) Legaspi City; and (10) Iloilo City-Central Market.

The Regional Trial Court is directed to proceed with the computation with DISPATCH.

SO ORDERED.

(2)

The Clerk of Court is ORDERED to correct the Entry of Judgment dated October 19, 2016 to reflect the above-amended dispositive portion.

(3)

The Regional Trial Court, Branch 31 of Manila is ORDERED to compute the purchase price of the Laoag City Branch in accordance with the provisions of Sections 3(c) and 10(b) of the Memorandum of Agreement.

SO ORDERED.

Gesmundo, C.J., Inting, Zalameda, and Marquez, JJ., concur.

[1] Mercury Drug v. Spouses Huang, 817 Phil. 434, 451 (2017) [Per J. Leonen, Third Division]. (Citations omitted)

[2] Far East Bank and Trust Company v. Philippine Deposit Insurance Corporation, 764 Phil. 488 (2015) [Per J. Brion, Second Division].

[3] Rollo, pp. 1231-1243.

[4] Id. at 40, 48.

[5] Id. at 48.

[6] Id. at 501.

[7] Id. at 40, 49.

[8] Id. at 87.

[9] Id. at 40, 48, 77.

[10] Id. at 48, 80-81.

[11] Id. at 1025.

[12] Id. at 40, 49.

[13] Id. at 94, 97.

[14] Id. at 40, 50.

[15] Id. at 40.

[16] Id. at 50.

[17] Id.

[18] Id. at 1026.

[19] Id.

[20] Id. at 40.

[21] Id. at 41, 51.

[22] Id. at 103.

[23] Id. at 103.

[24] Id.

[25] Id. at 41.

[26] Id.

[27] Id. at 43.

[28] Id. at 41, 56.

[29] Id. at 65.

[30] Id. at 42.

[31] Id. at 46.

[32] Id. at 9-34.

[33] Id. at 895-899.

[34] Id. at 895-896.

[35] Id. at 1022-1045.

[36] Id. at 1044.

[37] Id. at 1193.

[38] Id. at 1219-1220.

[39] Id. at 1234-1235, 1242.

[40] Id. at 1248.

[41] Id. at 1264.

[42] Id. at 1268-1269.

[43] Id. at 1269-1270.

[44] Id. at 1304-1305.

[45] Id. at 1342-1346.

[46] Id. at 1343.

[47] Id. at 1344.

[48] National Housing Authority v. Court of Appeals, 731 Phil. 400, 405 (2014) [Per J. Perlas-Bernabe, Second Division].

[49] 549 Phil. 112 (2007) [Per J. Corona, En Banc].

[50] Id. at 116.

[51] FGU Insurance Corp. v. Regional Trial Court of Makati City, Branch 66, 659 Phil. 117, 123 (2011) [Per J. Mendoza, Second Division].

[52] Ramos v. Ramos, 447 Phil. 114, 116 (2003) [Per J. Panganiban, Third Division].

[53] 817 Phil. 434 (2017) [Per J. Leonen, Third Division].

[54] Id. at 449-451.

[55] Id. at 1219-1220.

[56] Id. at 1035-1036.

[57] Id. at 1041.

[58] Id. at 1232.

[59] Id. at 1344.

[60] Id.

[61] Lichauco v. Tan Pho, 51 Phil. 862, 879 (1923) [Per J. Romualdez, En Banc].

[62] Id.

[63] Id.

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