

**SPOUSES ATTY. ERLANDO A. ABRENICA AND JOENA B. ABRENICA
PETITIONERS, VS. LAW FIRM OF ABRENICA, TUNGOL AND TIBAYAN,
ATTYS. ABELARDO M. TIBAYAN AND DANILO N. TUNGOL,
RESPONDENTS.**

G.R. No. 180572. June 18, 2012

Ponente: SERENO, J.

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SERENO, J.:

The present case is a continuation of G.R. No. 169420[1] decided by this Court on 22 September 2006. For brevity, we quote the relevant facts narrated in that case:

Petitioner Atty. Erlando A. Abrenica was a partner of individual respondents, Attys. Danilo N. Tungol and Abelardo M. Tibayan, in the Law Firm of Abrenica, Tungol and Tibayan (“the firm”).

In 1998, respondents filed with the Securities and Exchange Commission (SEC) two cases against petitioner. The first was SEC Case No. 05-98-5959, for Accounting and Return and Transfer of Partnership Funds With Damages and Application for Issuance of Preliminary Attachment, where they alleged that petitioner refused to return partnership funds representing profits from the sale of a parcel of land in Lemery, Batangas. The second was SEC Case No. 10-98-6123, also for Accounting and Return and Transfer of Partnership Funds where respondents sought to recover from petitioner retainer fees that he received from two clients of the firm and the balance of the cash advance that he obtained in 1997.

The SEC initially heard the cases but they were later transferred to the Regional Trial Court of Quezon City pursuant to Republic Act No. 8799, which transferred jurisdiction over intra-corporate controversies from the SEC to the courts. In a Consolidated Decision dated November 23, 2004, the Regional Trial Court of Quezon City, Branch 226, held that:

WHEREFORE, in view of all the foregoing, judgment is hereby rendered as follows:

CIVIL CASE NO. Q01-42948

1. Ordering the respondent Atty. Erlando Abrenica to render full accounting of the amounts he received as profits from the sale and resale of the Lemery property in the amount of P4,524,000.00;
2. Ordering the respondent Atty. Erlando Abrenica to remit to the law firm the said amount of P4,524,000.00 plus interest of 12% per annum from the time he received the same and converted the same to his own personal use or from September 1997 until fully paid; and
3. To pay the costs of suit.

CIVIL CASE NO. Q01-42959

1. Ordering Atty. Erlando Abrenica to render a full accounting of the amounts he received under the retainer agreement between the law firm and Atlanta Industries Inc. and Atlanta Land Corporation in the amount of

P320,000.00.

2. Ordering Atty. Erlando Abrenica to remit to the law firm the amount received by him under the Retainer Agreement with Atlanta Industries, Inc. and Atlanta Land Corporation in the amount of P320,000.00 plus interests of 12% per annum from June 1998 until fully paid;

3. Ordering Atty. Erlando Abrenica to pay the law firm his balance on his cash advance in the amount of P25,000.00 with interest of 12% per annum from the date this decision becomes final; and

4. To pay the costs of suit.

SO ORDERED.

Petitioner received a copy of the decision on December 17, 2004. On December 21, 2004, he filed a notice of appeal under Rule 41 and paid the required appeal fees.

Two days later, respondents filed a Motion for Issuance of Writ of Execution pursuant to A.M. 01-2-04-SC, which provides that decisions in intra-corporate disputes are immediately executory and not subject to appeal unless stayed by an appellate court.

On January 7, 2005, respondents filed an Opposition (To Defendant's Notice of Appeal) on the ground that it violated A.M. No. 04-9-07-SC[2] prescribing appeal by certiorari under Rule 43 as the correct mode of appeal from the trial court's decisions on intra-corporate disputes.

Petitioner thereafter filed a Reply with Manifestation (To the Opposition to Defendant's Notice of Appeal) and an Opposition to respondents' motion for execution.

On May 11, 2005, the trial court issued an Order requiring petitioner to show cause why it should take cognizance of the notice of appeal in view of A.M. No. 04-9-07-SC. Petitioner did not comply with the said Order. Instead, on June 10, 2005, he filed with the Court of Appeals a Motion for Leave of Court to Admit Attached Petition for Review under Rule 43 of the Revised Rules of Court. Respondents opposed the motion.

The Court of Appeals denied petitioner's motion in its assailed Resolution dated June 29, 2005 x x x.

x x x x x x x x

The Court of Appeals also denied petitioner's motion for reconsideration in its August 23, 2005 Resolution.

Given the foregoing facts, we dismissed the Petition in G.R. No. 169420 on the ground that the appeal filed by petitioner was the wrong remedy. For that reason, we held as follows:[3]

Time and again, this Court has upheld dismissals of incorrect appeals, even if these were timely filed. In *Lanzaderas v. Amethyst Security and General Services, Inc.*, this Court affirmed the dismissal by the Court of Appeals of a petition for review under Rule 43 to question a decision because the proper mode of appeal should have been a petition for certiorari under Rule 65. x x x.

x x x x x x x x

Indeed, litigations should, and do, come to an end. "Public interest demands an end to every litigation and a belated effort to reopen a case that has already attained finality will serve no purpose other than to delay the administration of justice." In the instant case, the trial court's decision became final and executory on January 3, 2005. Respondents had already acquired a vested right in the effects of the finality of the decision, which should not be disturbed any longer.

WHEREFORE, the petition is DENIED. The Court of Appeals Resolutions dated June 29, 2005 and August 23, 2005 in CA-G.R. SP No. 90076 denying admission of petitioner's Petition for Review are AFFIRMED.

Thus, respondents sought the execution of the judgment. On 11 April 2007, G.R. No. 169420 became final and executory.[4]

Apparently not wanting to be bound by this Court's Decision in G.R. No. 169420, petitioners Erlando and Joena subsequently filed with the Court of Appeals (CA) a Petition for Annulment of Judgment with prayer for the issuance of a writ of preliminary injunction and/or temporary restraining order, docketed as CA-G.R. SP No. 98679. The Petition for Annulment of Judgment assailed the merits of the RTC's Decision in Civil Case Nos. Q-01-42948 and Q-01-42959, subject of G.R. No. 169420. In that Petition for Annulment, Petitioners raised the following grounds:

- The lower court erred in concluding that both petitioners and respondents did not present direct documentary evidence to substantiate [their] respective claims.
- The lower court erred in concluding that both petitioners and respondents relied mainly on testimonial evidence to prove their respective position[s].
- The lower court erred in not ruling that the real estate transaction entered into by said petitioners and spouses Roman and Amalia Aguzar was a personal transaction and not a law partnership transaction.
- The lower court erred in ruling that the testimonies of the respondents are credible.
- The lower court erred in ruling that the purchase price for the lot involved was ₱3 million and not ₱8 million.
- The lower court erred in ruling that petitioner's retainer agreement with Atlanta Industries, Inc. was a law partnership transaction.
- The lower court erred when it failed to rule on said petitioners' permissive counterclaim relative to the various personal loans secured by respondents.
- The lower court not only erred in the exercise of its jurisdiction but more importantly it acted without jurisdiction or with lack of jurisdiction. [5]

We note that petitioners were married on 28 May 1998. The cases filed with the Securities and Exchange Commission (SEC) on 6 May 1998 and 15 October 1998 were filed against petitioner Erlando only. It was with the filing of CA-G.R. SP No. 98679 on 24 April 2007 that Joena joined Erlando as a co-petitioner.

On 26 April 2007, the CA issued a Resolution[6] dismissing the Petition. First, it reasoned that the remedy of annulment of judgment under Rule 47 of the Rules of Court is available only when the ordinary remedies of new trial, appeal, petition for relief or other appropriate remedies are no longer available through no fault of petitioners.[7] Considering that the dismissal of the appeal was directly attributable to them, the remedy under Rule 47 was no longer available.

Second, the CA stated that the grounds alleged in the Petition delved on the merits of the case and the appreciation by the trial court of the evidence presented to the latter. Under Rule 47, the grounds for annulment are limited only to extrinsic fraud and lack of jurisdiction.

Lastly, the CA held that the fact that the trial court was not designated as a special commercial court did not mean that the latter had no jurisdiction over the case. The appellate court stated that, in any event, petitioners could have raised this matter on appeal or through a petition for certiorari under Rule 65, but they did not do so.

Petitioners filed an Amended Petition for Annulment of Judgment dated 2 May 2007, but the CA had by then already issued the 26 April 2007 Resolution dismissing the Petition.

On 24 May 2007, the 26 April 2007 Resolution in CA-G.R. SP No. 98679 became final and executory.[8]

Petitioners did not give up. They once again filed a 105-page Petition for Annulment of Judgment with the CA dated 25 May 2007[9] docketed as CA-G.R. SP No. 99719. This time, they injected the ground of extrinsic fraud into what appeared to be substantially the same issues raised in CA-G.R. SP No. 98679. The following were the grounds raised in CA-G.R. SP No. 99719:

- Extrinsic fraud and/or collusion attended the rendition of the Consolidated Decision x x x based on the following badges of fraud and/or glaring errors deliberately committed, to wit:
- The lower court deliberately erred in concluding that both petitioners and respondents did not present direct documentary evidence to substantiate their respective claims, as it relied purely on the gist of what its personnel did as regards the transcript of stenographic notes the latter [sic] in collusion with the respondents.
- The lower court deliberately erred in concluding that both petitioners and respondents relied mainly on testimonial evidence to prove their respective positions by relying totally on what was presented to it by its personnel who drafted the Consolidated Decision in collusion with the respondents.
- The lower court deliberately erred in not ruling that the real estate transaction entered into by said petitioners and spouses Roman and Amalia Aguzar was a personal transaction and not a law partnership transaction for the same reasons as stated in Nos. 1 and II above.
- The lower court deliberately erred in ruling that the testimonies of the respondents are credible as against the petitioner Erlando Abrenica and his witnesses for the same reasons as stated in Nos. I and II above.
- The lower court deliberately erred in ruling that the purchase price for the lot involved was P3 million and not P8 million for the same reasons as stated in Nos. 1 and II above.
- The lower court deliberately erred in ruling that petitioner's retainer agreement with Atlanta Industries, Inc. was a law partnership transaction for the same reasons as stated in Nos. 1 and II above.
- The lower court deliberately erred when it failed to rule on said petitioners' permissive counterclaim relative to the various personal loans secured by respondents also for the same reasons as the above.
- As an incident of the extrinsic fraud[,] the lower court[,] despite full knowledge of its incapacity[,] rendered/promulgated the assailed Consolidated Decision x x x without jurisdiction or with lack of jurisdiction.[10] (Underscoring in the original.)

On 2 August 2007, the CA issued the first assailed Resolution[11] dismissing the Petition in CA-G.R. SP No. 99719, which held the Petition to be insufficient in form and substance. It noted the following:

x x x. Readily noticeable is that CA-G.R. SP No. 90076 practically contained the prayer for the annulment of the subject consolidated Decision premised on the very same allegations, grounds or issues as the present annulment of judgment case.

x x x x x x x x

Annulment of judgment is a recourse equitable in character, allowed only in exceptional cases as where there is no available or other adequate remedy (Espinosa vs. Court of Appeals, 430 SCRA 96[2004]). Under Section 2 of Rule 47 of the Revised Rules of Court, the only grounds for an annulment of judgment are extrinsic fraud and lack of jurisdiction (Cerezo vs. Tuazon, 426 SCRA 167 [2004]). Extrinsic fraud shall not be a valid ground if it was availed of, or could have been availed of, in a motion for new trial or petition for relief.

x x x x x x x x

x x x. In the case at bar, not only has the court a quo jurisdiction over the subject matter and over the persons of the parties, what petitioner is truly complaining [of] here is only a possible error in the exercise of

jurisdiction, not on the issue of jurisdiction itself. Where there is jurisdiction over the person and the subject matter (as in this case), the decision on all other questions arising in the case is but an exercise of the jurisdiction. And the errors which the court may commit in the exercise of jurisdiction are merely errors of judgment which are the proper subject of an appeal (Republic vs. "G" Holdings, supra, citing Tolentino vs. Leviste, supra). (Emphasis supplied.)

Subsequently, petitioners filed a Humble Motion for Reconsideration[12] on 28 August 2007.

While the 28 August 2007 motion was pending, on 13 September 2007, petitioner Erlando filed an Urgent Omnibus Motion[13] with Branch 226, alleging that the sheriff had levied on properties belonging to his children and petitioner Joena. In addition, Erlando alleged that the trial court still had to determine the manner of distribution of the firm's assets and the value of the levied properties. Lastly, he insisted that the RTC still had to determine the issue of whether the Rule 41 appeal was the correct remedy.

On the same day, Joena filed an Affidavit of Third Party Claim[14] also with Branch 226 of the RTC of Quezon City, alleging that she[15] and her stepchildren[16] owned a number of the personal properties sought to be levied. She also insisted that she owned half of the two (2) motor vehicles as well as the house and lot covered by Transfer Certificate of Title (TCT) No. 216818, which formed part of the absolute community of property. She likewise alleged that the real property, being a family home, and the furniture and the utensils necessary for housekeeping having a depreciated combined value of one hundred thousand pesos (P100,000) were exempt from execution pursuant to Rule 39, Section 13 of the Rules of Court. Thus, she sought their discharge and release and likewise the immediate remittance to her of half of the proceeds, if any.

Accordingly, the RTC scheduled[17] a hearing on the motion. On 17 October 2007, however, petitioner Erlando moved to withdraw his motion on account of ongoing negotiations with respondents.[18]

Thereafter, petitioner Erlando and respondent Abelardo Tibayan, witnessed by Sheriff Nardo de Guzman, Jr. of Branch 226 of the RTC of Quezon City, executed an agreement to postpone the auction sale of the property covered by TCT No. 216818 in anticipation of an amicable settlement of the money judgment.[19]

Finally, on 30 October 2007, the CA in CA-G.R. SP No. 99719 issued the second assailed Resolution[20] denying petitioners' Motion for Reconsideration for having been filed out of time, as the last day for filing was on 27 August 2007. Moreover, the CA found that the grounds stated in the motion were merely recycled and rehashed propositions, which had already been dispensed with.

Petitioners are now assailing the CA Resolutions dated 2 August 2007 and 30 October 2007, respectively, in CA-G.R. SP No. 99719. They insist that there is still a pending issue that has not been resolved by the RTC. That issue arose from the Order[21] given by the trial court to petitioner Erlando to explain why it should take cognizance of the Notice of Appeal when the proper remedy was a petition for review under Rule 43 of the Rules of Court.

Further, petitioners blame the trial and the appellate courts for the dismissal of their appeal despite this Court's explanation in G.R. No. 169420 that the appeal was the wrong remedy and was thus correctly dismissed by the CA. Instead of complying with the show-cause Order issued by the RTC, petitioners went directly to the CA and insisted that the remedy they had undertaken was correct.

Petitioners also contend that there was extrinsic fraud in the appreciation of the merits of the case. They raise in the present Petition the grounds they cited in the three (3) Petitions for Annulment of Judgment (including the Amended Petition) quoted above.

Next, they assert that petitioner Joena's right to due process was also violated when she was not made a

party-in-interest to the proceedings in the lower courts, even if her half of the absolute community of property was included in the execution of the judgment rendered by Branch 226 of the RTC of Quezon City.

Finally, they insist that their Humble Motion for Reconsideration was filed on time, since 27 August 2007 was a holiday. Therefore, they had until 28 August 2007 to file their motion.

Since then, it appears that a Sheriff's Certificate of Sale was issued on 3 January 2008 in favor of the law firm for the sum of ₱5 million for the property covered by TCT No. 216818.

On 18 March 2009, while the case was pending with this Court, petitioners filed a Complaint[22] with a prayer for the issuance of a writ of preliminary injunction before the RTC of Marikina City against herein respondents and Sheriff Nardo I. de Guzman, Jr. of Branch 226 of the RTC of Quezon City. The case was docketed as Civil Case No. 09-1323-MK and was raffled to Branch 273 of the RTC of Marikina City.[23] Petitioners sought the nullification of the sheriff's sale on execution of the Decision in the consolidated cases rendered by Branch 226, as well as the payment of damages. They alleged that the process of the execution sale was conducted irregularly, unlawfully, and in violation of their right to due process.

On 2 July 2009, Branch 273 of the RTC of Marikina City issued a Writ of Preliminary Injunction enjoining respondents and/or their agents, and the Register of Deeds of Marikina City from consolidating TCT No. 216818.[24]

The filing of the Complaint with the RTC of Marikina City prompted respondents to file a Motion[25] before us to cite for contempt petitioner spouses and their counsel, Atty. Antonio R. Bautista. This Motion was on the ground that petitioners committed forum shopping when they filed the Complaint pending with Branch 273 of the RTC of Marikina City, while the present case was also still pending.

Meanwhile, on 22 September 2009, respondents filed before Branch 226 an Ex Parte Motion for Issuance of Writ of Possession.[26] That Motion was granted by Branch 226 through a Resolution[27] issued on 10 November 2011. This Resolution then became the subject of a Petition for Certiorari[28] under Rule 65 filed by petitioners before the CA docketed as CA-G.R. SP No. 123164.

Soon after, on 6 March 2012, petitioners filed with the CA an Urgent Motion for Issuance of Temporary Restraining Order (T.R.O.)[29] after Sheriff De Guzman, Jr. served on them a Notice to Vacate within five days from receipt or until 11 March 2012. As of the writing of this Decision, the CA has not resolved the issue raised in the Petition in CA-G.R. SP No. 123164.

Our Ruling

Petitioners elevated this case to this Court, because they were allegedly denied due process when the CA rejected their second attempt at the annulment of the Decision of the RTC and their Humble Motion for Reconsideration.

We DENY petitioners' claims.

The rules of procedure were formulated to achieve the ends of justice, not to thwart them. Petitioners may not defy the pronouncement of this Court in G.R. No. 169420 by pursuing remedies that are no longer available to them. Twice, the CA correctly ruled that the remedy of annulment of judgment was no longer available to them, because they had already filed an appeal under Rule 41. Due to their own actions, that appeal was dismissed.

It must be emphasized that the RTC Decision became final and executory through the fault of petitioners themselves when petitioner Erlando (1) filed an appeal under Rule 41 instead of Rule 43; and (2) filed a Petition for Review directly with the CA, without waiting for the resolution by the RTC of the issues still pending before the trial court.

In *Enriquez v. Court of Appeals*,^[30] we said:

It is true that the Rules should be interpreted so as to give litigants ample opportunity to prove their respective claims and that a possible denial of substantial justice due to legal technicalities should be avoided. But it is equally true that an appeal being a purely statutory right, an appealing party must strictly comply with the requisites laid down in the Rules of Court. In other words, he who seeks to avail of the right to appeal must play by the rules. x x x. (Emphasis supplied.)

With regard to the allegation of petitioner Joena that her right to due process was violated, it must be recalled that after she filed her Affidavit of Third Party Claim on 13 September 2007 and petitioner Erlando filed his Urgent Omnibus Motion raising the same issues contained in that third-party claim, he subsequently filed two Motions withdrawing his Urgent Omnibus Motion. Petitioner Joena, meanwhile, no longer pursued her third-party claim or any other remedy available to her. Her failure to act gives this Court the impression that she was no longer interested in her case. Thus, it was through her own fault that she was not able to ventilate her claim.

Furthermore, it appears from the records that petitioner Erlando was first married to a certain Ma. Aline Lovejoy Padua on 13 October 1983. They had three children: Patrik Erlando (born on 14 April 1985), Maria Monica Erline (born on 9 September 1986), and Patrik Randel (born on 12 April 1990).

After the dissolution of the first marriage of Erlando, he and Joena got married on 28 May 1998.^[31] In her Affidavit, Joena alleged that she represented her stepchildren; that the levied personal properties – in particular, a piano with a chair, computer equipment and a computer table – were owned by the latter. We note that two of these stepchildren were already of legal age when Joena filed her Affidavit. As to Patrik Randel, parental authority over him belongs to his parents. Absent any special power of attorney authorizing Joena to represent Erlando's children, her claim cannot be sustained.

Petitioner Joena also asserted that the two (2) motor vehicles purchased in 1992 and 1997, as well as the house and lot covered by TCT No. 216818 formed part of the absolute community regime. However, Art. 92, par. (3) of the Family Code excludes from the community property the property acquired before the marriage of a spouse who has legitimate descendants by a former marriage; and the fruits and the income, if any, of that property. Neither these two vehicles nor the house and lot belong to the second marriage.

We now proceed to discuss the Motion for contempt filed by respondents.

Respondents claim that petitioners and their present counsel, Atty. Antonio R. Bautista, were guilty of forum shopping when the latter filed Civil Case No. 09-1323-MK with the RTC of Marikina City while the case was still pending before us. In *Executive Secretary v. Gordon*,^[32] we explained forum shopping in this wise:

Forum-shopping consists of filing multiple suits involving the same parties for the same cause of action, either simultaneously or successively, for the purpose of obtaining a favorable judgment. Thus, it has been held that there is forum-shopping —

(1) whenever as a result of an adverse decision in one forum, a party seeks a favorable decision (other than by appeal or certiorari) in another, or

(2) if, after he has filed a petition before the Supreme Court, a party files another before the Court of Appeals since in such case he deliberately splits appeals “in the hope that even as one case in which a particular remedy is sought is dismissed, another case (offering a similar remedy) would still be open,” or

(3) where a party attempts to obtain a preliminary injunction in another court after failing to obtain the same from the original court.

Civil Case No. 09-1323-MK was filed to question the proceedings undertaken by the sheriff in executing the

judgment in Civil Case Nos. Q01-42948 and Q01-42959. On the other hand, the present case questions the merits of the Decision itself in Civil Case Nos. Q01-42948 and Q01-42959. These cases have different causes of action. Thus, it cannot be said that petitioners were clearly guilty of forum shopping when they filed the Complaint before the RTC of Marikina City.

WHEREFORE, in view of the foregoing, the Petition is hereby DENIED. The Resolutions dated 2 August 2007 and 30 October 2007 issued by the Court of Appeals in CA-G.R. SP No. 99719 are AFFIRMED.

SO ORDERED.

Carpio, Chairperson, Brion, Perez, and Reyes, JJ., concur.

[1] *Abrenica v. Law Firm of Abrenica, Tungol & Tibayan*, 534 Phil. 34, 37-41 (2006).

[2] Entitled “RE: MODE OF APPEAL IN CASES FORMERLY COGNIZABLE BY THE SECURITIES AND EXCHANGE COMMISSION,” which was issued on September 14, 2004 and became effective on October 15, 2004. Pertinent portions thereof read:

x x x x x x x x x

1. All decisions and final orders in cases falling under the Interim Rules of Corporate Rehabilitation and the Interim Rules of Procedure Governing Intra-Corporate Controversies under Republic Act No. 8799 shall be appealable to the Court of Appeals through a petition for review under Rule 43 of the Rules of Court.

2. The petition for review shall be taken within fifteen (15) days from notice of the decision or final order of the Regional Trial Court. Upon proper motion and the payment of the full amount of the legal fee prescribed in Rule 141 as amended before the expiration of the reglementary period, the Court of Appeals may grant an additional period of fifteen (15) days within which to file the petition for review. No further extension shall be granted except for the most compelling reasons and in no case to exceed fifteen (15) days.

[3] *Supra* note 1, at 44-47.

[4] *Rollo*, p. 614.

[5] *Id.* at 618-620.

[6] Penned by Associate Justice Lucas P. Bersamin (now a member of this Court), with Associate Justices Marina L. Buzon and Estela M. Perlas-Bernabe (now a member of this Court) concurring; *rollo*, pp. 460-463.

[7] Rule 47, Sec. 1.

[8] *Rollo*, p. 601.

[9] *Id.* at 82-186.

[10] *Id.* at 118-122.

[11] Penned by Associate Justice Conrado M. Vasquez, Jr., with Associate Justices Edgardo F. Sundiam and Monina Arevalo-Zenarosa concurring; *rollo*, pp. 74-78.

[12] *Rollo*, pp. 379-398.

[13] *Records*, Vol. 15, pp. 248-253.

[14] *Id.* at 257-259.

[15] One (1) king size wooden bed with two (2) night tables and two (2) sets of lamp shades; one (1) wooden chest; and one (1) wooden kitchen cabinet with glass.

[16] One (1) Trebel piano with chair; one (1) set of computer equipment consisting of one (1) Samsung monitor, Sync master 793S; one (1) Viper keyboard with mouse; one (1) HP printer PSC-1315; one (1) Asus hard disk and DVD Rom; one (1) set of speakers; and one (1) computer table.

[17] Records, Vol. 15, p. 287.

[18] Petitioner filed two motions on the same day: an Urgent Motion to Withdraw (Records, Vol. 15, pp. 289-290) and an Extremely Urgent but Humble Manifestation and Motion (Records, Vol. 15, pp. 291-292).

[19] Rollo, p. 781.

[20] Id. at 80-81.

[21] Id. at 332.

[22] Id. at 678-686.

[23] The real property subject of the sale on execution was located at No. 17 President Roxas St., Industrial Valley, Marikina City.

[24] Records, Vol. 19, pp. 71-73.

[25] Rollo, pp. 656-677.

[26] Records, Vol. 19, pp. 74-83.

[27] Id. at 39-44.

[28] Id. at 22-38.

[29] Id. at 121-124.

[30] 444 Phil. 419, 429 (2003).

[31] Records, Vol. 15, p.274.

[32] 359 Phil 266, 271-272 (1998).

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