

IN THE PROCEEDINGS OF THE ESTATE OF DON DIEGO DE LA VIÑA Y DE LA ROSA, DECEASED, DEBTOR AND APPELLEE, VS. F. M. YAPTICO & CO., LTD., CREDITOR AND APPELLANT.*G.R. No. 24169, November 02, 1925*

Ponente: STREET, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-24169/>**STREET, J.:**

In the proceedings in the matter of the estate of Don Diego de la Viña y de la Rosa, deceased, pending in the Court of First Instance of the Province of Oriental Negros, Judge Fermin Mariano, on April 27, 1920, appointed a committee on claims to appraise the property and pass upon claims pertaining to said estate. On January 8, 1921, the commissioners rendered a report, approving certain claims against the estate, among which was a claim in favor of F. M. Yaptico, in the amount of P20,000, with interest at the rate of 12 per centum per annum from May 26, 1920. On September 23, 1921, the report of the commissioners was approved by the court and the executor was ordered to pay all of the approved claims by the end of that year. For reasons not necessary to be here explained, payment could not be made within the time mentioned; and the claim of F. M. Yaptico was still unpaid on October 9, 1924, when Judge Nicolas Capistrano, who had come to preside in the Court of First Instance of Oriental Negros, entered an order declaring that the debt was not a legitimate claim against the estate but a personal obligation of the executor, for which reason he ordered that this item be disallowed. From this order F. M. Yaptico & Co., as the party prejudiced by the disallowance of the claim, appealed.

It appears that the allowance of this claim was opposed by nobody, and no appeal was taken by any person in interest from the action of the commissioners in allowing the same as a valid claim against the estate. For this reason Judge Mariano approved the same, and ordered it to be paid by the executor, to which order also no exception was taken by any person whomsoever. It was therefore beyond the power of Judge Capistrano to disallow said claim, as he attempted to do in the order which is the subject of his appeal. By the failure of the parties in interest to appeal within the time allowed by section 775 of the Code of Civil Procedure, the order allowing the claim had acquired finality (*Gotamco vs. Chan Seng and Razon*, 46 Phil., 542; *Concepcion vs. Tambunting and Tambunting*, 46 Phil., 457) and was no longer subject to change by the court.

The order appealed from must therefore be reversed, and it is so ordered, without express pronouncement as to costs.

Avanceña, C. J., Malcolm, Villamor, Ostrand, Johns, Romualdez, and Villa-Real, JJ., concur.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.