

ISABEL BIBBY VIUDA DE PADILLA, DEMANDANTE Y APELADA; CONCEPCION PATERNO VIUDA DE PADILLA, TERCERISTA Y APELADA, CONTRA BIBIANO L. MEER, COMO ADMINISTRADOR DE RENTAS INTERNAS, DE...

G.R. No. 47127. April 25, 1941

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HORRILLEN, M.:

Esta ante Nos este asunto por no discutirse en el sino una cuestion puramente de derecho. Se trata de la devolucion del recargo de impuesto sobre herencia. Es demandante Isabel Bibby Vda. de Padilla, y tercerista Concepcion Paterno Vda. de Padilla, siendo demandado Bibiano L. Meer, como Administrador de Rentas Interims. Las partes presentaron al Juzgado de Primera Instancia de Manila, ante el cual se sometio el asunto, antes de la vista del mismo, el siguiente convenio de hechos:

"Come now the parties in the above entitled case through their respective counsel and to this Honorable Court respectfully submit the following stipulation of facts:

"I. That on February 14, 1934, Dr. Narciso A. Padilla died in the City of Manila.

"II. That on March 12, 1934, two (2) documents, each. purporting to be the last will and testament of the said deceased, were presented for probate in the Court of First Instance of Manila under cases Nos. 56058 and 56063.

"III. That the said two cases were jointly heard and on April 12, 1934, Dona Concepcion Vda. de Padilla took her oath of office as special administratrix of the estate of the deceased.

"IV. That on March 30, 1935, the Court of First Instance of Manila legalized the will dated December 17, 1932 (Case No. 56058), in which Dona Isabel Vda. de Padilla was instituted as universal heiress of the properties of the deceased.

"V. That on January 8, 1936, the Committee on Claims and Appraisals submitted its final report to the court, appraising the value of the estate of the deceased at P261,713.

"VI. That on August 23, 1937, the defendant Collector of Internal Revenue filed an inheritance tax return for the estate of the deceased based on the forementioned report of the Committee on Claims and Appraisals, dated January 8, 1936, and on several previous inventories filed in the record of this case, copies of which documents were furnished the representative of the Collector of Internal Revenue, Mr. N. S. Amoranto, by Attorney Patrocinio Dayrit in representation of the special administratrix. This assessment is computed on the amount of P134,949.61 as the net inventoried value of the estate. A certified copy of the inheritance tax return is hereto attached as Appendix 'A'.

"VII. That on August 27, 1937, the Collector of Internal Revenue served upon the special administratrix, Dona Concepcion Vda. de Padilla, Inheritance Tax Assessment Notice No. 22552, demanding payment on or before September 26, 1937, of the inheritance tax in the amount of P8,693.09 and P20 as compromise fee. Of this amount, the sum of P1,654.15 constitutes the accrued interest collected for the period from September 13,

1935, the supposed beginning of the delinquency, up to August 27, 1937. A certified copy of said assessment notice is hereto attached as Appendix 'B'.

"VIII. That on September 13, 1937, the attorney for the special administratrix sent a memorandum letter addressed to the Collector of Internal Revenue, copy of which is hereto attached as Appendix 'C'.

"IV. That on September 27, 1937, the special administratrix on behalf of the heirs of Narciso A. Padilla, paid to the office of the City Treasurer, Manila, under protest, the full amount of P8,713.09 demanded in the assessment notice Appendix 'B'.

"X. That on October 16, 1937, counsel for the special administratrix sent another letter to the Collector of Internal Revenue requesting a ruling on his protest and asked for the refund of the interest and compromise fee collected amounting to P1,674.15. Copy of said letter is hereto attached as Appendix 'D.'

"XI. That on October 19, 1937, the Collector of Internal Revenue, in replying to the said letter (Appendix 'D'), overruled the protest and denied the refund of the amount stated. The letter of the Collector of Internal Revenue is attached hereto as Appendix 'E.'

"VIII. That on May 5, 1939, a request for reconsideration of the decision contained in the letter of the Collector of Internal Revenue dated October 19, 1937, attached hereto as Appendix 'E', together with an accompanying memorandum, was sent by the attorney of the special administratrix addressed to the Collector of Internal Revenue. A copy of said letter of May 5, 1939, is hereto attached as Appendix 'F' and the memorandum, as Appendix 'F-1.'

'XIV. That on May 6, 1939, Attorney Ambrosio Padilla, in representation of the plaintiff herein, wrote a letter to the Collector of Internal Revenue, copy of which is hereto attached as Appendix 'G'.

"XV. That on May 23, 1939, the Collector of Internal Revenue sent a letter to the attorney of the special administratrix denying the motion for reconsideration for the reasons therein stated, the original of which letter is attached hereto as Appendix 'H'.

"XVI. It is likewise agreed and stipulated by the parties that Inheritance Tax Assessment Notice No. 22552 (Appendix 'B'), dated August 27, 1937, is the first and only assessment notice served upon the special administratrix by the Collector of Internal Revenue, and that from the the testamentary proceedings were instituted (March 12, 1934), up to the present date, no project or schedule of partition has as yet been presented or submitted to the Court of First Instance of Manila and none has been acted upon by said court.

"Wherefore, the parties pray that judgment be rendered in this case in accordance With the above stipulation of facts and the law applicable to the matter.

"Manila, September 13, 1939.

(Sgd.) "ROMAN OZAETA

"Solicitor-General

"Counsel for Defendant

"RUPERTO KAPUNAN, JR.

"Assistant Attorney

"Counsel for Defendant

"AMBROSIO PADILLA

"Attorney for the Plaintiff

"317 P. Samanillo Building

"PATROCINIO J. DAYRIT

"Attorney for Intervenor

"401 Cu Unjieng Building"

Dicho Tribunal, en vista de este convenio de hechos, fallo el litigio, ordenando al demandado Administrador de Rentas Interims, Bibiano L. Meer, a devolver a la demandante la suma de P1,674.15, reclamada en la demanda, la cual suma representa el recargo sobre impuesto de herencia pagado. Segun el convenio de hechos, la relacion de las propiedades sujetas al impuesto no fue presentada por la demandante sino por el demandado; que la demandante, dentro del periodo del plazo senalado por la ley, desde que recibio el aviso del demandado, pago el impuesto requerido y, bajo protesta, el recargo. La cuestion, por tanto, que debe resolverse es la de si, no habiendo la demandante sometida la mencionada relacion de bienes sujetos al impuesto, ha incurrido o no en mora.

Nada hay en el artfculo 1544 delCodigo Administrativo Revisado—el cual regula el caso sometido ante Nos—que declara en mora al que dejare de someter, en un caso como este, dentro del periodo de 18 meses, la relacion arriba mencionada y pagar el impuesto correspondiente dentro del plazo. Dicho articulo dispone, por el contrario que, en casos de omision, por parte de los interesados, de presentar la repetida relacion de bienes sujetos al impuesto, debera (shall dice la ley) presentarla el Administrador de Rentras Internas y pagarse, dentro de veinte (20) dias a contar desde el requerimiento hecho al afecto, el impuesto. La demandante cumplio" con este mandato legal, pagando el impuesto dentro del mencionado plazo.

La alegacion del demandado de que, bajo el articulo 25 de los Reglamentos No. 42, segun ha sido enmendado por el articulo 5 de los Reglamentos No. 63, promulgados por el Departamento de Hacienda, era deber de la demandante el presentar la relacion de bienes, exigida por la ley, dentro de 18 meses, no concuerda con la letra y el espiritu del articulo 1544 delCodigo Administrativo Revisado. En el presente caso, segun se desprende del convenio de hechos, no se ha sometido al Juzgado ningun proyecto de particion de los bienes en el expediente de la testamentaria del finado Narciso Padilla, en que es una de las administradoras la demandante y apelada. La

decision, ordenando la legalizacion del testamento de dicho finado, fue elevada en apelacion a este alto Tribunal, y no fue decidida sino el 30 de junio de 1938.

(Es evidente, por tanto, que el deber de presentar, en el caso de autos, la relation de los bienes sujetos al impuesto, era del Administrador de Rentas Internas, y no la demandante.

En vista de los hechos y consideraciones arriba expuestos, fallamos que procede confirmar, como por la presente confirmamos, en todas sus partes, la sentencia objeto jde recurso, modificando solamente aquella parte en que se condenaba al demandado a pagar las costas. Virtualmente, la parte aqui demandada es el Gobierno; siendo esto el caso, entendemos que no procede condenar en costas al demandado, que le representa. Asi se ordena.

Avancena, Pres., Imperial, Diaz, y Laurel, MM., estan conformes.

Se confirma la sentencia.

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