

WARNER, BARNES & #038; CO., LTD., DEMANDANTE Y APELANTE, CONTRA EL ADMINISTRADOR DE RENTAS INTERNAS, DEMANDADO Y APELADO.

G.R. No. 47412. May 09, 1941

Ponente: DIAZ, J.

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DIAZ, J.:

La demandante que es una corporacion inglesa, pero que esta debidamente autorizada para ejercer el comercio en Filipinas, desde mucho antes de abril de 1936, trato de exigir del demandado, promoviendo para ello la causa civil No. 50774 del Juzgado de Primera Instancia de Manila, el reintegro de los P5,851.47 que dijo haberle pagado bajo protesta, previo requerimiento, el 20 de julio de 1936, diciendole el demandado que era por impuestos de venta por las ventas de arroz que habia hecho a la National Rice & Corn Corporation, en mayo y junio del expresado ano. El Juzgado de Primera Instancia de Manila, declarando que la demandante no actuo en la transaccion como mera corredora mercantil sino como comisionista, decidio la causa en contra de ella, manteniendo de ese modo la validez de todo lo hecho por el demandado. No estando conforme la demandante con semejante decision, apelo de la misma; y ahora arguye en su alegato que al dictarla, el Juzgado incurrio en los siguientes errores:

Imperial, Laurel, Moran, y Horrillerto, MM., estan conformes.

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