

**GEORGE D. TEMPLETON, DEMANDANTE Y APELANTE, CONTRA
ALFREDO L. YATCO, EN SU CONCEPTO DE ADMINISTRADOR DE
RENTAS INTERNAS, DEMANDADO Y APELADO.**

G.R. No. 47575. May 09, 1941

Ponente: DIAZ, J.

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DIAZ, J.:

La cuestion que entraña esta causa que viene en grado de apelacion a este Tribunal, desde el Juzgado de Primera Instancia de Manila es, si procede el reintegro al demandante de los P1,000 que pago al demandado, en virtud de apremio, el 24 de octubre de 1935, en concepto de impuesto de venta por las ventas de arroz que desde Filipinas habia hecho a Henry Kirchmann, jr., en Estados Unidos de America ; y si procede igualmente la devolucion a dicho demandante de la fianza de P1,056.94 que presto a favor del demandado, en la misma fecha, para garantir el pago, en su dia, de una cantidad igual, con el fin de completar a P2,056.94 el pago del impuesto que le requirio, en el concepto ya indicado.

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

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