

TESTATE ESTATE OF THE DECEASED JUAN DIZON. VICENTE SANTIAGO, EXECUTOR AND APPELLEE, VS. SIXTO DE LOS ANGELES, MOVANT AND APPELLANT.*G.R. No. 47895. July 13, 1942*

Ponente: MORAN, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-47895/>**MORAN, J.:**

After the death of Ysmael Dizon, the following persons successively administered his estate: his brother Juan Dizon who in turn died on July 20, 1927; Marta Dizon, one of Ysmael's heirs, who also died on May 10, 1928; and the present appellant Sixto de los Angeles who, after the death of Marta, was also named executor of her estate. Juan Dizon, prior to his death, failed to deliver to his brother's heirs the fruits of the property he had administered, and to make payment thereof he bequeathed, in his last will and testament, to said heirs, in the form of legacy, all the outstanding credits he had at the time of his death, expressly providing, however, that, should the heirs choose to reject said legacy, the executor appointed in his will should make an accounting of all the fruits aforementioned.

On May 4, 1929, the committee on claims and appraisals appointed in the testamentary proceedings of the deceased Juan Dizon filed its report. On May 21, of the same year, appellant Sixto de los Angeles, as executor of the estate of Marta and administrator of the estate of Ysmael, filed with the probate court a so-called "Reparos al informe y el inventario presentados por el comite de avaluos y reclamaciones," in which it was then made of record that the heirs of Ysmael, in accordance with the option accorded them in Juan Dizon's last will, waived the legacy of the outstanding credits and preferred to claim instead the balance resulting from the accounting of the fruits to be made by the executor of Juan Dizon. On September 11, 1929, the probate court approved the report of the committee.

On December 21, 1929, appellee Vicente Santiago, as executor of the estate of Juan Dizon, instituted in the Court of First Instance of Rizal an action against appellant Sixto de los Angeles in the latter's dual capacity as administrator of the estate of Ysmael Dizon and executor of the estate of Marta Dizon, praying that certain properties be declared of exclusive ownership of the deceased Juan Dizon and be delivered to him as executor of the latter's estate. Appellant filed a cross-complaint demanding, in turn, an accounting and liquidation of all the fruits of the properties of Ysmael Dizon during their administration by Juan Dizon in his lifetime. Appellee interposed a demurrer to this cross-complaint which was overruled. The trial court thereafter rendered judgment declaring, inter alia, that the accounting prayed for in the cross-complaint could not be ordered, it having been rendered impossible by the death of Juan Dizon; that appellee, as executor of the estate of Juan Dizon, could be held accountable only for the properties of the estate from the time he acted; as such executor; and that, at all events, appellant's claim for accounting should have been laid in the testate proceedings of Juan Dizon, and not in a separate, ordinary action. This judgment, appealed from by both parties, was affirmed by this Court. Appellant Sixto de los Angeles moved for reconsideration and in the resolution denying the motion, this Court said:

"With regard to defendant's contention to the effect that the plaintiff should be required to give an "account inn

of the fruits of the lands covering the administration of the deceased Juan Dizon, the proper procedure is for said defendant to demand the value of said fruits by presenting the proper claim to the committee appointed in the testamentary proceedings of the late Juan Dizon."

Acting in pursuance of the above-quoted portion of this resolution, appellant filed with the court of origin a motion praying that the committee on claims and appraisals appointed in the testamentary proceedings of the deceased Juan Dizon be reopened so that it may pass upon the claim for accounting made by the heirs of Ysmael Dizon. This motion, still pending in court when the new Rules went into effect on July 1, 1940, was withdrawn and appellant filed another praying that the claim for accounting be admitted directly by the court, in accordance with the new Rules. This new motion was accompanied with an itemized claim for P78,299.06. The lower court denied the motion holding that the committee on claims and appraisals can no longer, under the circumstances of the case, be revived and that the new Rules of Court cannot with justice be applied to appellant's case, appellee having acquired under the prior law certain rights, such as, the barring of appellant's claim for failure to present it within the time provided in the former law. It is from this denying order that appellant interposes the present appeal.

Appellant holds the view that the committee on claims and appraisals appointed in the testamentary proceedings of the late Juan Dizon may, under the provisions of section 701 of Act No. 190, still be revived for admission of appellant's claim, and that such revival is necessarily implied from the resolution of this Court wherein we stated that with respect to such claim, "the proper procedure is for said defendant to demand the value of said fruits by presenting the proper claim to the committee appointed" in the testamentary proceedings of the late Juan Dizon." On the other hand, appellee maintains that section 701 of Act No. 100 relied upon is no authority for the revival of the committee which has long become *functus officio*, and that the statement of the resolution of this Court aforequoted is to be taken as directory only if the reconvention of the committee is still legally possible; otherwise, it should be viewed as a mere enunciation of a general rule of procedure on the matter.

We believe, and so hold, that appellant's contention is meritorious. The resolution of this Court allowing the claim to be filed with the committee on claims has become final and remains only to be obeyed, not evaded. The resolution could have meant nothing but what its clear language so declares to the effect that the value of the fruits could still be claimed before the committee and that necessarily the committee could still be reopened to that end. The propriety of this procedure would not have been suggested if, appellant's claim having been barred, obedience thereto was impossible. Had the court deemed the claim to be so barred, a clear statement to that effect would have been made to avoid further litigation.

Furthermore, aside from what is suggested in the resolution, we hold that the claim, even under the former procedure, could be presented directly to the probate court prior to the distribution of the property left by the deceased Juan Dizon. The right of election accorded the heirs of Ysmael Dizon was a testamentary provision contained in the will of Juan Dizon, and may thus be enforced directly by the probate court. And, as the accounting of the fruits to be made by the executor, should the heirs reject the legacy, is merely incidental to the enforcement of the will, it also may be ordered by the probate court directly in these testate proceedings.

The question of whether the former procedure or the new Rules of Court should be followed in the presentation of the claim is academic, since under either method it may be filed directly with the probate court.

Order is reversed and appellant's itemized claim is hereby ordered admitted to be heard directly by the probate court, with costs against appellee.

Yulo, C. J., Ozaeta and Docobo, JJ., concur.

Paras, J., concurs in the result,s

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.