# ILIGAN BAY MANUFACTURING CORP., UNITED COCONUT OIL MILLS, INC., AND JEREMIAS BENICO, PETITIONERS, VS. HENRY DY, RESPONDENT.

*G.R. NOS. 140836 & 140907. June 08, 2007*

Ponente: VELASCO, JR., J.

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**VELASCO, JR., J.:**

When a redemptioner chooses to exercise the right of redemption, it is the policy of the law to aid rather than to defeat redemptioner's right.

The Case

Before us is a Petition for Review on Certiorari[1] under Rule 45 of the Rules of Court, seeking to set aside the November 27, 1998 Decision[2] and November 4, 1999 Resolution[3] of the Court of Appeals (CA) in CA-G.R. SP No. 41870 entitled Henry C. Dy v. The Provincial Treasurer of Lanao del Norte, et al. The assailed Decision of the CA reversed the January 31, 1996 Decision of the Iligan City Regional Trial Court (RTC), Branch V; and its Resolution denied petitioners' Motion for Reconsideration of its Decision.

The Facts

In the late 1970's, petitioner Iligan Bay Manufacturing Corp. (IBMC) constructed its oil mills on a parcel of land covered by Transfer Certificate of Title (TCT) No. T-4,789 in the Province of Lanao del Norte. Respondent Henry Dy was one of the suppliers that provided electrical and construction supplies for the said oil mills. IBMC subsequently became part of co-petitioner United Coconut Oil Mills' (UNICOM), a conglomerate of oil mills which thrived during the martial law era. In 1984, when UNICOM took over its management, IBMC became bankrupt which led to its creditors initiating suits for the collection of unpaid obligations. Also, on September 24, 1984, UNICOM acquired the right, title, and interest of the Development Bank of the Philippines over the loan accounts of IBMC, including the mortgage on the land covered by TCT No. T-4,789, where IBMC's oil mill was located.[4]

On March 14, 1985, UNICOM, as assignee of IBMC's loan obligations, foreclosed the mortgage and acquired the lot covered by TCT No. T-4,789 in a public auction sale as it was the highest bidder for twenty million pesos (PhP 20,000,000).[5]

In 1988, the Provincial Treasurer of Lanao del Norte certified that IBMC and/or UNICOM was delinquent in paying its real estate taxes since 1984, which prompted the provincial government to levy on the disputed lot. On November 9 of the same year, it was then sold at public auction where respondent Henry Dy emerged as the highest bidder for PhP 290,692.26 plus PhP 10,000. A Certificate of Sale was subsequently issued which he immediately registered with the Register of Deeds of Lanao del Norte.[6]

Due to IBMC'S unpaid obligations, respondent filed collection suits in Civil Case No. 1300 on January 4, 1989 and Civil Case Nos. 1322 and 1324 on February 10, 1989 before the Lanao del Norte RTC.[7] In connection with

these civil actions, a writ of attachment was issued over the disputed lot covered by TCT No. T-4,789.[8]

On April 26, 1989, respondent, as an attachment creditor in Civil Case Nos. 1300, 1322, and 1324, exercised his right of redemption in the tax delinquency sale pursuant to Sections 78 and 80 of Presidential Decree No. (PD) 464 by tendering to the Provincial Treasurer a check amounting to PhP 319,718.34. The Office of the Provincial Treasurer then issued the June 1, 1989 PTO Official Receipt No. 11553915 as acknowledgment to the receipt of the check.[9]

In the meantime, in a May 19, 1989 official correspondence, Provincial Prosecutor Fajardo replied to the Provincial Treasurer's query regarding the "correct interpretation of Sec. 78 of PD 464 as to how the subject property may be validly redeemed," and opined that:

> (A)ny person holding a duly recorded lien or claim over the property has a right to redeem said property at any time within one year after the sale through an action in Court. Hence, redemption can only be done legally by means of court proceedings to be instituted by the person who claims to have lien on the [property] subject of auction sale.[10]

On June 14, 1989, respondent sent a letter to the Provincial Treasurer, asking that a certificate of redemption be issued in his favor, as he claimed that he had redeemed the subject property in accordance with the first paragraph of Sec. 78, PD 464. The Provincial Treasurer, however, did not accede to Henry Dy's demand.[11]

On June 20, 1989, an undated letter from Jeremias B. Benico, President of Unicom expressing his willingness to redeem the disputed lot was received by the Office of the Provincial Treasurer.[12] In response to the UNICOM letter, the Provincial Treasurer wrote:

> (Y)ou may deposit the amount of P383,978.20 with this Office or at the Office of the Municipal Treasurer of Kauswagan where the property is [situated] subject to final negotiation with the Office of the [P]rovincial [P]rosecutor of his Province, as follows:
>
> 1987-1988 - P267,692.26 - Taxes and Penalties
> 13,000.00 - Cost of Publication
> 1989 - 103,285.94 - Taxes (current year)
> P383,978.20 - Grand Total[13]

On July 12, 1989, respondent received a letter from the Provincial Treasurer, informing him of the May 19, 1989 legal opinion of Prosecutor Fajardo on how the subject property may be validly redeemed.[14]Respondent's counsel was also informed of said opinion on August 1, 1989. The Provincial Treasurer reiterated that "redemption can only be done legally by means of court proceedings to be instituted by the person who claims to have a lien on the property subject of the auction sale." In effect, this letter denied respondent's request for the issuance of a final deed of sale in his favor.[15]

A Notice to Redeem over the disputed lot was sent by UNICOM to the Provincial Treasurer to which the latter sought legal advice from the Office of the Provincial Prosecutor on what cause of action his Office would take. Pending the legal opinion on the matter of redemption of UNICOM's property, the Provincial Treasurer, on September 15, 1989, acknowledged receipt of the redemption price paid by UNICOM in the amount of PhP 447,517.21 by issuing O.R. 089760.[16]

On October 30, 1989, the Office of the Provincial Prosecutor subsequently rendered its opinion, arguing that "there is no legal basis enough to refuse and deny the right of the interested party." Thereafter, using the Provincial Prosecutor's legal opinion as a basis, the Provincial Treasurer issued a Certificate of Redemption to UNICOM on November 2, 1989.[17]


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On November 16, 1989, respondent was informed of the Provincial Treasurer's issuance of a Certificate of Redemption to UNICOM, and he was further advised that "the amount he deposited with the Office of the Provincial Treasurer under Check No. 42854 dated April 25, 1989 [in] the amount of P319,718.34 and the redeemed value of real property taxes penalties and cost of auction sale plus 20% interest thereof in accordance with Sec. 78 of the P.D. 464 otherwise known as (the) Real Property Tax Code of the Philippines may now be withdrawn from this Office."[18]

On November 27, 1989, the Office of the Provincial Treasurer, after a review of the records of taxes, penalties, and cost of sale of the disputed lot, wrote Jeremias B. Benico informing him that there was still an additional redemption price due from UNICOM in the amount of PhP 13,742.11.[19] Because of UNICOM's failure to pay and remit the total redemption price, respondent requested on April 10, 1990 that a final deed of sale be executed in his favor since the right of redemption was not effectively exercised by UNICOM within the one year period. However, the Provincial Treasurer again denied respondent's request.[20]

Thereafter, on May 7, 1990, petitioner IBMC and respondent Henry Dy executed a Compromise Agreement,[21] wherein they agreed to settle Civil Case Nos. 1300, 1322, and 1324 amicably. The pertinent portions of the agreement, specifically paragraphs 2 and 3, are quoted as follows:

> 2. As a consequence of the settlement herein contemplated, parties have agreed that this compromise Agreement maybe pleaded to abate any action or proceedings which may subsequently be brought by one against the other arising [out] of or in connection with the cause or causes of action which gave rise to the three (3) civil cases, subject matter hereof or related thereto.
>
> Moreover, this abatement shall apply to the parties herein as well as to all their predecessors or successors-in-interest;
>
> 3. Plaintiff unconditionally agree with the settlement of the three (3) civil cases, subject-matter hereof, the Writ of Attachment which was issued, and annotated on TCT No. 4789 registered in the name of defendant with the land records of Lanao del Norte, at the instance of plaintiff shall be deemed automatically discharged and cancelled without need of any Court pronouncement.
>
> Accordingly, upon approval of the Compromise Agreement, the Register of Deeds of Lanao del Norte shall cancel the aforesaid annotation on TCT No. 4789 without any further Order from this Honorable Court.

Aggrieved by the Provincial Treasurer's refusal to execute a final deed of sale in his favor, respondent, on July 10, 1991, filed a case for Mandamus with Damages before the trial court, which was docketed as Civil Case No. 1923 entitled Henry Dy v. The Provincial Treasurer of Lanao del Norte, et al.[22] Before the presentation of evidence, respondent and the Provincial Treasurer entered into a Partial Compromise Agreement. By virtue of this document, respondent signed an April 2, 1992 receipt acknowledging the return of PhP 346,830.71 to him.

The Ruling of the Regional Trial Court

The Iligan City RTC found that the refusal of the Provincial Treasurer to issue a bill of sale in favor of respondent Henry Dy was proper and in accordance with law. According to the trial court, petitioner UNICOM had redeemed the subject property within the time allowed by law (Sec. 78 of PD 464), which is one (1) year from the date the certificate of sale was issued. It also stated that UNICOM had paid the full redemption price as it had even paid more than what was required of it, and that the discrepancy of PhP 13,742.11 was a mere miscomputation of the Provincial Treasurer, which UNICOM cannot be blamed for.[23]

The trial court also ruled that by filing the case for Mandamus with Damages despite knowledge of the valid redemption made by UNICOM, respondent acted in gross bad faith; the filing of said case clearly violated the May 7, 1990 Compromise Agreement between him and IBMC; and ruled that the case was clearly related to the

three (3) civil cases mentioned earlier and therefore was barred because of the Compromise Agreement.[24] The trial court's disposition in Civil Case No. 1923 stated, thus:

> WHEREFORE, judgment is hereby rendered ordering the dismissal of the Complaint for lack of merit. On the other hand, the defendants' Compulsory Counterclaim should be, as it is hereby given due course. Thus, Plaintiff Henry Dy is hereby ordered to pay defendants UNICOM and Jeremias Benico the following:
>
> (a) 100,000.00 as exemplary damages; and (b) 100,000.00 for attorney's fees.
>
> No pronouncement as to costs.
>
> SO ORDERED.[25]

Dissatisfied with the trial court's January 31, 1996 Decision, respondent filed an appeal with the CA, alleging that the trial court erred in holding that: (1) the Compromise Agreement executed by the parties precluded respondent from filing the case for mandamus; (2) petitioners UNICOM and Benico had validly redeemed the lot covered by TCT No. T-4,789; and (3) the Provincial Treasurer of Lanao was not duty bound to issue a Deed of Final Sale in respondent's favor.[26]

The Ruling of the Court of Appeals

The CA held that the May 7, 1990 Compromise Agreement did not bar the filing of the present suit. It ratiocinated that while there was an identity of parties between Civil Case Nos. 1300, 1322, and 1324 and the petition for mandamus, there was no identity of subject matter; hence, res judicata did not apply.[27]

On the issue of redemption, the CA concluded that UNICOM failed to pay the additional amount demanded by the Provincial Treasurer as additional redemption price. Due to such failure, UNICOM failed to satisfy the total redemption price; thus, the redemption made by UNICOM was not valid.[28]

The CA also held that since UNICOM failed to properly redeem the subject property, respondent's purchase of the disputed lot at the tax delinquency sale had become final; thus, Henry Dy was entitled to the issuance of a final bill of sale.[29]

As regards the issue of damages, the appellate court ruled that private respondent was not liable to pay exemplary damages or attorney's fees. It ratiocinated that the trial court erred in awarding exemplary damages, because exemplary damages may only be awarded when the one who seeks it is also entitled to "moral, temperate or compensatory damages." With regard to attorney's fees, it held that this award was the exception and not the rule, citing that courts cannot award attorney's fees every time a party wins a suit. It also held that respondent was in "the honest belief that he has a rightful claim against the property in dispute by virtue of his being the highest bidder in the [November 9, 1988] tax delinquency sale"; hence, the award of attorney's fees was not proper.[30]

Consequently, on November 27, 1998, the appellate court overturned the Decision of the Iligan City RTC, thus:

> WHEREFORE, in view of the foregoing considerations, the assailed Decision is SET ASIDE and REVERSED. Judgment is hereby rendered:
>
> - Declaring the deed of redemption executed on November 2, 1989 by defendant Provincial Treasurer of Lanao del Norte in favor of IBMC/UNICOM as null and void and without effect;
>
> - Ordering the Provincial Treasurer of Lanao del Norte to execute a final deed of sale in favor of plaintiff-appellant Henry C. Dy over the parcel of land covered by Transfer Certificate of Title No. T-4,789, as the highest bidder in the tax delinquency sale of Section 40 of PD 464 and further, to deliver possession thereof to the latter;

> - Directing UNICOM and Jeremias Benico or whoever [is] in custody of TCT No. T-4,789 to surrender forthwith the owner's duplicate copy of the above title to plaintiff-appellant Henry C. Dy;
>
> - Ordering plaintiff-appellant Henry C. Dy to return the amount of P348,830.71 to the Provincial Treasurer's Office of Lanao del Norte which the former received by virtue of the Partial Compromise Agreement dated March 30, 1992 from Provincial Treasurer Edilberto Mugot.
>
> SO ORDERED.[31]

Petitioners eventually filed a Motion for Reconsideration of the CA Decision; however, on November 4, 1999, the CA promulgated its Resolution denying petitioners' Motion for Reconsideration and modified its November 27, 1998 Decision. The fallo reads as follows:

> WHEREFORE, the motion for reconsideration is DENIED with the modification that the Provincial Treasurer is hereby ordered to return to the appellees the redemption price paid under Official Receipt No. 0897610 dated September 15, 1989 amounting to four hundred forty seven thousand five hundred seventeen pesos and twenty one centavos (P447,517.21).[32]

Thus, we now have this petition for review.

The Main Issue
Petitioners assert six (6) errors that were committed by the appellate court; however, the main issue is whether UNICOM had validly redeemed the subject property.

The Court's Ruling
Res Judicata

Petitioners maintain that the CA committed grave and reversible error when it declared that the Compromise Agreement between petitioner IBMC and respondent Dy did not preclude the filing of the mandamus case.

This claim has no merit.

The entire Compromise Agreement is reproduced below:

> COMES NOW, The Parties, duly assisted by their respective counsels and before this Honorable Court most respectfully submit the following Compromise Agreement:
>
> - The parties herein have agreed that their respective claims and counterclaims in the three (3) civil cases, subject matter hereof, namely Civil Case Nos. 1300, 1322 and 1324 are hereby deemed settled and terminated to their entire benefits and satisfaction;
>
> - As a consequence of the settlement herein contemplated, parties have agreed that this Compromise Agreement maybe pleaded to abate any action or proceedings which may subsequently be brought by one against the other x x x with the cause or causes of action which gave rise to the three (3) civil cases, subject-matter, hereof or related thereto.
>
> Moreover, this abatement shall apply to the parties as well as to all their predecessors or successors-in-interest;
>
> - Plaintiff unconditionally agree [sic] that with the settlement of the three (3) civil cases, subject matter hereof, the Writ of Attachment which was issued and annotated on TCT No. [T-4,789] registered in the name of defendant with the land records of Lanao del Norte, at the instance of plaintiff shall be deemed automatically discharged and cancelled without need of any Court pronouncement.
>
> Accordingly, upon approval of this Compromise Agreement, the Register of Deeds of Lanao del Norte shall cancel the aforesaid annotation on TCT No. [T-4,789] without further Order from this Honorable Court;

> - Parties expressly agree that the Compromise Agreement herein executed shall be a final and absolute settlement of all their claims and counterclaims in all respect of the three (3) aforementioned civil cases; and therefore cannot be made a basis of any suit or action which one may bring against the other now or in the future.
>
> WHEREFORE, it is respectfully prayed that the foregoing Compromise Agreement be approved and that judgment be rendered in accordance therewith.
>
> Iligan City, 7 May 1990.
>
> ILIGAN BAY MFG. CORP. (SGD) HENRY C. DY
>
> (Defendant) (Plaintiff)
>
> By:
>
> (SGD) LOPE R. TORRES

From the provisions of the Compromise Agreement, it cannot be gainsaid that respondent and IBMC executed it in order to: (1) amicably settle and terminate Civil Case Nos. 1300, 1322, and 1324; (2) abate any action or proceeding arising out of or in connection with the cause or causes of action which gave rise to the three civil actions; (3) discharge and cancel the Writ of Attachment annotated on TCT No. T-4,789; and (4) prevent future actions based on the claims and counterclaims in the three (3) civil actions.

Article 2036 of the New Civil Code whereas provides that:

> A compromise [agreement] comprises only those objects which are definitely stated therein, or which by necessary implication from its terms should be deemed to have been included in the same.
>
> A general renunciation of rights is understood to refer only to those that are connected with the dispute which was the subject of the compromise.

The three (3) civil actions–the subjects of the May 7, 1990 Compromise Agreement–were actions for the collection of sums of money which arose from IBMC's unfulfilled obligation to pay; whereas the case for Mandamus with Damages was an action to compel the Provincial Treasurer of Lanao del Norte to issue a final bill of sale in respondent's favor, which arose from the Provincial Treasurer's refusal to issue the final bill of sale.

Obviously, the mandamus case was neither included in the Compromise Agreement nor should it be deemed included in it because the said case did not arise in connection with the cause or causes of action which led to the filing of the three (3) civil actions. Moreover, the said case was not based on the claims and counterclaims pleaded in said civil actions.

Thus, it is apparent from the foregoing discussion that the CA correctly held that the May 7, 1990 Compromise Agreement did not preclude the filing of the mandamus case against the Provincial Treasurer of Lanao del Norte.

Redemption of the Subject Property

On the validity of the redemption made by UNICOM, the petition has merit.

The applicable law to resolve the main issue is PD 464,[33] entitled "Enacting a Real Property Tax Code," that was in effect at the time of the initiation of the action.

Sec. 78 of PD 464 provides for the redemption of real property after the sale on execution due to tax delinquency. Sec. 78 reads as follows:

> Redemption of real property after sale.—Within the term of one year from the date of the registration of sale of the property, the delinquent taxpayer or his representative, or in his absence, any person holding a lien or claim over the property, shall have the right to redeem the same by paying the provincial or city treasurer or his deputy the total amount of taxes and penalties due up to the date of redemption, the costs of sale and the interest at the rate of twenty per centum on the purchase price, and such payment shall invalidate the sale certificate issued to the purchaser and shall entitle the person making the same to a certificate from the provincial or city treasurer or his deputy, stating that he had redeemed the property.
>
> The provincial or city treasurer or his deputy shall, upon surrender by the purchaser of the certificate of sale previously issued to him, forthwith return to the latter the entire purchase price paid by him plus the interest at twenty per centum per annum herein provided for, the portion of the cost of the sale and other legitimate expenses incurred by him, and said property shall thereafter be free from the lien of said taxes and penalties.

Meanwhile, respondent Dy bases his claim over the disputed lot on Sec. 80 of PD 464, which reads as follows:

> Issuance of final bill of sale.—In case the delinquent taxpayer or his representative, or any person holding a lien or claim over the property, fails to redeem the same within the period of one year from the date of sale as provided in Section seventy- eight hereof, the provincial or city treasurer shall make an instrument sufficient in form and effect to convey to the purchaser the property purchased by him, free from any encumbrance or third party claim whatsoever, and the said instrument shall succinctly set forth all proceedings upon which the validity of the sale depends. Any balance of the proceeds of the sale left after deducting the amount of the taxes and penalties due and the costs of sale, shall be returned to the owner or his representative.

Redemption has been defined as "the right of a debtor, and sometimes of a debtor's other creditors, to repurchase from a buyer at a forced sale, property of the debtor that was seized and sold in satisfaction of a judgment or other claim against the debtor, which right is usually limited to forced [sale] of real property."[34] The concept of redemption is to allow the owner to repurchase or to buy back, within a certain period and for a certain amount, a property that has been sold due to debt, tax, or incumbrance.

The redemption period is the time within which redemption may be made. As provided in Sec. 78 of PD 464, the period within which the redemptioner may exercise his/her right of redemption is one (1) year from the date of registration of the sale.

We have established in jurisprudence that in cases involving redemption, the law protects the original owner. It is the policy of the law to aid rather than to defeat the owner's right. Therefore, "redemption should be looked upon with favor and where no injury will follow, a liberal construction will be given to our redemption laws, specifically on the exercise of the right to redeem."[35] In Doronilla v. Vasquez, this Court allowed the redemption in certain cases even after the lapse of the one (1)- year period in order to promote justice.[36] This Court even went further in Delos Reyes v. Intermediate Appellate Court, when the rule on redemption was liberally interpreted in favor of the original owner of the property to give him another opportunity to recover his property, should his fortunes improve.[37] Finally, in Rosales v. Yboa, this Court held that:

> In fine, We hold that the failure of the mortgagor Pedro Oliverio to tender the amount of P745.47 representing the delinquent real estate taxes of the subject property, the registration fee of P3.00 and the interest thereon of P0.04, the Sheriff's Commission in the sum of P99.82, and the deficiency interest on the purchase price of the subject property, will not render the redemption in question null and void, it having been established that he has substantially complied with the requirements of the law to effect a valid redemption, with his tender of payment of the purchase price and the interest thereon within twelve (12) months from the date of the registration of the sale. This ruling is in obedience of the policy of the law to aid rather than to defeat the right of redemption.[38]

In the present case, the tax delinquency sale was conducted on November 9, 1988, when Henry Dy emerged as the highest bidder. On the same day, Henry Dy registered a Certificate of Sale with the Register of Deeds of Lanao del Norte. UNICOM then exercised its right to redeem on November 2, 1989; therefore, UNICOM had exercised its right to redeem the property within the one (1) year redemption period.

As provided in Sec. 78 of PD 464, the redemption price should consist of: (1) the total amount of taxes and penalties due up to the date of redemption, (2) the costs of sale, and (3) the interest at the rate of twenty per centum (20%) on the purchase price. We find no error in the CA's finding that there was a deficiency of PhP 13,742.11 in UNICOM's redemption price. However, we find no evidence that UNICOM was notified of this deficiency. The Provincial Treasurer's letters,[39] which were submitted as evidence to prove that there was a deficiency in UNICOM's redemption payment, did not prove that UNICOM received such letters; thus, there was substantial compliance of the requirements of the law.

We also maintained in Cometa v. Court of Appeals that this Court allowed parties in several cases to perfect their right of redemption even beyond the prescribed period.[40] In the light of the established policy–to aid rather than to defeat the right of redemption–the redemption made by UNICOM is hereby upheld.

WHEREFORE, the petition is GRANTED. The November 27, 1998 Decision and November 4, 1999 Resolution of the CA in CA-G.R. SP No. 41870 are REVERSED and SET ASIDE, and the January 31, 1996 Decision of the Iligan City RTC, Branch V in Civil Case No. 1923 is REINSTATED with the following modifications:

- Declaring the Deed of Redemption executed on November 2, 1989 by defendant Provincial Treasurer of Lanao del Norte in favor of IMBC/UNICOM as valid and legal; and

- Petitioner UNICOM is ordered to pay the deficiency of PhP 13,742.11 to the Provincial Treasurer of Lanao del Norte within thirty (30) days from the finality of this Decision.

The aforesaid January 31, 1996 Decision in Civil Case No. 1923 is AFFIRMED in all other respects.

Costs against respondent.

**SO ORDERED.**

Quisumbing, (Chairman), Carpio, Carpio-Morales, and Tinga, JJ., concur.

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[1] Rollo, pp. 22-54.

[2] Id. at 55-80. The Decision was penned by Associate Justice Corona Ibay-Somera, and concurred in by Associate Justices Oswaldo D. Agcaoili and Mariano M. Umali.

[3] Id. at 82-87.

[4] Id. at 56-57.

[5] Id. at 283.

[6] CA rollo, p. 21.

[7] Id. at 21-22.

[8] Rollo, pp. 58-59.

[9] Id. at 61.


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[10] Id. at 61-62.

[11] Id. at 62.

[12] Id. at 63.

[13] Id.

[14] Id. at 63-64.

[15] Id. at 64.

[16] Id.

[17] Id. at 65.

[18] Id.

[19] Id. at 90.

[20] Id. at 66.

[21] Id. at 91-92.

[22] Id. at 67.

[23] Id. at 287-288.

[24] Id. at 289.

[25] Id. at 290-291.

[26] CA rollo, pp. 26, 32 & 39, respectively; Memorandum for the Plaintiff-Appellant.

[27] Supra note 2, at 69-71.

[28] Id. at 73-74.

[29] Id. at 75.

[30] Id. at 77.

[31] Id. at 78-79.

[32] Supra note 3, at 86-87.

[33] Took effect on June 1, 1974 and repealed by R.A. No. 7160, "An Act Providing for a Local Government Code of 1991."

[34] H. Black, et al., Black's Law Dictionary 1278 (6th ed., 1990).

[35] Sulit v. Court of Appeals, G.R. No. 119247, February 17, 1997, 268 SCRA 441, 454.

[36] 72 Phil. 572 (1941).

[37] G.R. No. 74768, August 11, 1989, 176 SCRA 394, 403; but see De Robles v. Court of Appeals, G.R. No. 128053, June 10, 2004, 431 SCRA 566, where this Court strictly applied the redemption period.

[38] G.R. No. L-42282, February 28, 1983, 120 SCRA 869, 877.

[39] Supra notes 19 & 20.

[40] G.R. No. 141855, February 6, 2001, 351 SCRA 294, 305; citing Ysmael v. CA, G.R. No. 132497, November 16, 1999, 318 SCRA 215, 226.


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