

ROSITA DE ASIS, PETITIONER, VS. THE HONORABLE INTERMEDIATE APPELLATE COURT AND CLEMENTE M. SORIANO, RESPONDENTS.

G.R. Nos. 74679-80. January 20, 1989

Ponente: MEDIALDEA, J.

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MEDIALDEA, J.:

This is a petition for review on certiorari of the decision rendered by the Intermediate Appellate Court (now Court of Appeals) on April 16, 1986, in AC-G.R. Nos. 02408-09, entitled, "CLEMENTE M. SORIANO, Petitioner-Appellant, vs. ROSITA DE ASIS, Oppositor-Appellee" and "ROSITA DE ASIS, Petitioner-Appellee, vs. CLEMENTE M. SORIANO, ET AL., Respondents. CLEMENTE M. SORIANO, Respondent-Appellant," respectively.

The antecedent facts in the instant cases are as follows:

In 1969, Rosita De Asis bought from Ernesto Aragon a parcel of land with an area of 674 square meters and located at Mendoza St., Barangay Paltok, San Francisco Del Monte, Quezon City. Transfer Certificate of Title No. 112684 covering the said land and in the name of Aragon was cancelled and in lieu thereof Transfer Certificate of Title No. 146547 in the name of De Asis was issued by the Registry of Deeds for Quezon City (p. 34, Rollo).

In 1970, De Asis built a residential house on said parcel of land and started residing thereat.

For one reason or another, De Asis neglected to secure a new tax declaration in her own name over the same parcel of land immediately after the sale and for some time thereafter. Hence, the records in the City Treasurers Office of Quezon City continued to show that Aragon was the declared owner thereof. For the years 1969 to 1973, De Asis paid the real estate taxes due on the land, which payments were duly covered by receipts issued for the account of Aragon.

On September 29, 1973, De Asis filed with the Office of the City Assessor of Quezon City a sworn statement on the current and fair market value of her parcel of land covered by TCT-146547 as well as the residential house she constructed thereon. This was mandated by Presidential Decree No. 76 which took effect on December 6, 1972, as a basis, inter alia, for the payment of real property taxes beginning with the calendar year 1973.

De Asis again paid the real estate tax due on her land for the year 1974, which payment was duly covered by a receipt for the account of Aragon.

On August 4, 1977, De Asis filed with the Office of the City Assessor of Quezon City her "Sworn Statement of the True Current and Fair Market Value of Real Properties" as mandated by Section 6 of Presidential Decree No. 464 which took effect on June 1, 1974. She declared that the land in question as well as the house constructed thereon were her properties. The parcel of land with an area of 674 square meters was described as Lot. No. 2, Block No. 79 of Psd-1650 and located at Mendoza St., San Francisco Del Monte, Quezon City; residential; covered by Title No. 146547 and existing Tax Declaration No. PD-3833. The residential house in turn was

described as a one and one-half storey wooden house with a floor area of 200 square meters; located at 76 Mendoza St., San Francisco Del Monte, Quezon City; and covered by existing Tax Declaration No. PD-5834.

On March 11, 1980, the City Treasurer of Quezon City sent a letter to Rosita De Asis at Mendoza Street, San Francisco Del Monte, Quezon City, informing her that she had been delinquent as of September, 1979, in the payment of the realty taxes for the years 1975 to 1978 for her property described as Lot No. 2, Block No. 79; recorded in Property Index No. 6-1562-A; and with Tax Declaration No. PD-5833.

The real estate taxes due on the parcel of land for the years 1975 to 1979 were not paid. In view thereof, the Office of the City Treasurer of Quezon City sent a "Notice of Sale of Delinquent Property" dated July 26, 1980, to Ernesto Aragon at his residence at 39 Masbate St., Quezon City, being the delinquent taxpayer on record in the said office, with the following particulars:

STREET: Mendoza
BARANGAY: Paltok
LOT: 2
BLOCK: 79
AREA: 674 square meters
PROPERTY INDEX NO. 6-1562
TAX DECLARATION NO. 503
ASSESSED VALUE: P44,480
YEARS DELINQUENT: 1975-1979
TAXES DUE: P3,356.05
PENALTIES DUE: P777.65
TOTAL: P4,133.70
COSTS: 413.37

The "notice" was also announced at the Frisco Public Market by the Market Collector-In-Charge on October 12, 13 and 14, 1980, all regular market days. The same "notice" was likewise posted in the Market Office, Vegetable Section and Textile Section of the same public market located along Tolentino and Zamora Streets, Barangay Damayan, Quezon City, on October 12, 13 and 14, 1980, respectively. The "notice" was further posted at the main entrance of the Quezon City Hall and on the bulletin board of the City Treasurer's Office of Quezon City on October 3, 1980. Moreover, the "notice" was published in the TIMES JOURNAL, a newspaper of general circulation, once a week for three consecutive weeks in its October 6, 13 and 20, 1980 issues. The published notice described the parcel of land as located at Gomez Street and covered by TCT-112684. A second personal notice was served on Aragon on October 30, 1980.

On November 12, 1980, the land in question was sold at public auction for P10,500.00 to Clemente- Soriano who was the highest bidder. A Certificate of Sale of Delinquent Property was later issued to Soriano on November 14, 1980, a copy of which was sent to Aragon. On December 3, 1980, a "Notice of Sold Real Property" was served on Aragon at his address at 39 Masbate St., Quezon City.

Sometime later, Soriano learned at the Office of the Register of Deeds of Quezon City that the land he purchased was actually registered in the name of De Asis. Forthwith, Soriano apprised the City Treasurer's Office regarding this fact.

On January 7, 1981, the City Treasurer sent another "Notice of Sold Real Property" to Aragon but this time addressed "c/o Rosita De Asis at No. 1447 Jose Abad Santos, Manila," which was the address of De Asis as indicated on her Transfer Certificate of Title No. 146547. The notice, however, was returned stamped with the notation "Unclaimed." On September 14, 1981, with the one-year period to redeem about to expire, the City

Treasurer sent a "Final Notice to Exercise the Right of Redemption" to Aragon and again addressed "c/o Rosita De Asis at No. 1447 Jose Abed Santos, Manila." Again, this notice was returned "Unclaimed."

After the one-year period within which to exercise the right of redemption expired, Soriano, on February 5, 1982, wrote a letter to the City Treasurer of Quezon City requesting that a final bill of sale be issued in his favor covering the property purchased by him on November 12, 1980. Aside from the official receipt for the bid price of P10,500.00, he enclosed with his letter the certified true copy of the Transfer Certificate of Title No. 146547 (in the name of Rosita De Asis) with the inscription of the Certificate of Sale dated January 2, 1981. Soriano's request was later referred to the City Attorney of Quezon City who subsequently made a favorable recommendation on the basis of substantial compliance with the requirements of Section 73, Presidential Decree No. 464, otherwise known as the Real Property Tax Code, and failure of the delinquent owner to redeem within the prescriptive period. Later, a Final Bill of Sale was issued to Soriano on May 21, 1982.

On July 7, 1982, Soriano filed a petition with the Court of First Instance (now Regional Trial Court) of Quezon City seeking the cancellation and/or nullification of Transfer Certificate of Title No. 146547 of the Office of the Register of Deeds of Quezon City in the name of Rosita De Asis and the issuance to him of a new certificate of title. This petition was docketed as Case No. Q-2281 and assigned to Branch 16 of the said court. Later, on July 22, 1982, De Asis filed her own petition praying for the annulment of the auction sale on the ground of absence of notice with the same court. This petition was docketed as Case No. Q-35783 and assigned to Branch 17 of the said court. De Asis likewise deposited the amount of P13,500.00 representing the value of the real property sold to Soriano, together with interests thereon of twenty (20) per centum from the date of the sale on November 12, 1980, up to the filing of the case in court, pursuant to Section 83 of Presidential Decree No. 464. On motion, both cases were consolidated and proceedings were held before Branch 16.

On December 12, 1983, the trial court rendered a decision sustaining the claim of De Asis, the dispositive portion of which reads:

"WHEREFORE, judgment is hereby rendered:

"a)

dismissing, for lack of merit, the petition for cancellation of TCT No. 146547 and issuance of a new title to Clemente Soriano;

"b)

annulling the certificate of Sale of Delinquent Property to Purchaser, dated November 14, 1980, and the Final Bill of Sale, dated May 21, 1982, executed by the City Treasurer of Quezon City in favor of Clemente M. Soriano;

"c)

ordering the Register of Deeds, Quezon City, to cancel the inscription, denominated as "Entry No. 3443/T-146547" on Transfer Certificate of Title No. 146547 of the Register of Deeds, Quezon City;

"d)

ordering Rosita De Asis to pay and reimburse the amount of P10,500.00, plus interest thereon as provided for by law, to Clemente M. Soriano computed from November 12, 1980 until fully paid;

"e)

dismissing all claims for damages and attorney's fees by both parties; and no pronouncement as to costs.

"SO ORDERED" (p. 26-27, Rollo).

Not satisfied with the decision, Soriano appealed to the respondent Court. On April 16, 1986, the said court rendered its decision reversing that of the trial court, the dispositive portion of which reads:

"WHEREFORE, in view of all the foregoing, the judgment appealed from should be, as it is hereby, REVERSED and set aside, and a new one entered:

"1. Dismissing the petition of appellee Rosita De Asis in Civil Case No. Q-35783 for lack of merit;

"2. Confirming as legally valid the Final Deed of Sale issued by the City Treasurer's Office over the land in question to appellant Clemente Soriano; and

"3. Directing the Register of Deeds of Quezon City to cause the cancellation of TCT No. 146547 in the name of Rosita De Asis and, in lieu thereof, to issue a new title to the land covered thereby to Clemente M. Soriano, married to Estelita B. Soriano.

"No pronouncement as to costs.

"SO ORDERED" (p. 33, Rollo).

Hence, the present petition.

The main issue is whether or not the provisions of Section 73 of Presidential Decree No. 464, otherwise known as "The Real Property Tax Code", were complied with in the sale at public auction of the parcel of land owned by De Asis and covered by Transfer Certificate of Title No. 146547.

Section 73 of Presidential Decree No. 464 provides:

"SEC. 73. Advertisement of sale of real property at public auction.- After the expiration of the year for which the tax is due, the provincial or city treasurer shall advertise the sale at public auction of the entire delinquent real property, except real property mentioned in subsection (a) of Section forty hereof, to satisfy all the taxes and penalties due and the costs of sale. Such advertisement shall be made by posting a notice for three consecutive weeks at the main entrance of the provincial building and of all municipal buildings in the province, or at the main entrance of the city or municipal hall in the case of cities, and in a public and conspicuous place in the barrio or district wherein the property is situated, in English, Spanish and the local dialect commonly used, and by announcement at least three market days at the market by crier, and, in the discretion of the provincial or city treasurer, by publication once a week for three consecutive weeks in a newspaper of general circulation published in the province or city.

"The notice, publication, and announcement by crier shall state the amount of the taxes, penalties and costs of sale; the date, hour, and place of sale, the name of the taxpayer against whom the tax was assessed; and the kind or nature of property and, if land, its approximate areas, lot number, and location stating the street and block number, district or barrio, municipality and the province or city where the property to be sold is situated.

"Copy of the notice shall forthwith be sent either by registered mail or by messenger, or through the barrio captain, to the delinquent taxpayer, at his address as shown in the tax rolls or property tax record cards of the municipality or city where the property is located, or at his residence, if known to said treasurer or barrio captain; Provided, however, That a return of the proof of service under oath shall be filed by the person making the service with the provincial or city treasurer concerned."

In reversing the decision of the trial court, the respondent Court stated in its decision of April 16, 1986, the following:

"As previously mentioned, the court a quo upheld De Asis' claim of absence of notice, thereby tainting the auction sale proceedings with a fatal defect. In so ruling, the lower court strictly construed the applicable provisions of Section 73 of P.D. No. 464 and reasoned out that:

‘Quite clearly, from the evidence adduced and from facts undisputed, the notice sent by the City Treasurer of Quezon City were not to the delinquent taxpayer. The notices were sent to Ernesto Aragon. Ernesto Aragon is not the delinquent taxpayer; he had sold the subject property to Rosita De Asis as early as 1969, and was, therefore, no longer the owner of the subject property when the tax delinquency for the years 1975-1979 were incurred.

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In an attempt to correct the error, the City Treasurer, upon being informed by Clemente Soriano that the registered owner of the property he purchased at public auction is Rosita De Asis under TCT No. 146547, issued another Final Notice to Exercise Right of Redemption to Ernesto Aragon c/o Rosita De Asis.

‘The attempt is futile.

‘The non-compliance with the requirements under Section 73 of P.D. 464 cannot be corrected by a notice to exercise right of redemption, especially so when it is directed to Ernesto Aragon, and only c/o Rosita De Asis. ‘”

"We disagree. The pertinent portion of Section 73, P.D. 464, as regards notice to delinquent taxpayers of realty is as follows:

‘Copy of the notice shall forthwith be sent either by registered mail or by messenger, or through the barrio captain, to the delinquent taxpayer, at his address as shown in the tax rolls or property tax record cards of the municipality or city where the property is located, or at his residence, if known to said treasurer or barrio captain, provided, however, that a return of the proof of service under oath shall be filed by the person making the service with the provincial, or city treasurer concerned.’

"Contrary to the lower court's insistence upon a strict interpretation of the abovequoted provision (i.e., Ernesto Aragon was not the 'delinquent taxpayer' as he was no longer the owner of the land), We are of the view that a substantial compliance of the same is eminently warranted by the peculiar circumstances of this case. Appellee Rosita De Asis should not be permitted to claim lack of due notice as to the fact of delinquency. We fully agree with the sentiments of the appellant, expressed in pp. 3 and 4 of his brief, that:

‘Rosita De Asis cannot validly raise the issue of lack of proper notice. The land in question is properly identified as the same land she bought from Ernesto Aragon who is the original owner. As the present owner of this property she knew that the name of the taxpayer of this land is in the name of Ernesto Aragon because she did not request the transfer thereof in her name as the present owner. She allowed the original owner Ernesto Aragon to remain as the appearing taxpayer of her land she purchased from him. In sending notices to Ernesto Aragon, the City Treasurer is simply complying with the requirement of the law which states in Sec. 73 of PD 464 that notices shall state the name of the taxpayer against whom the tax was assessed and in the present case it is Ernesto Aragon against whom the tax was assessed being the appearing taxpayer as shown in the tax rolls or property tax record cards of Quezon City. De Asis cannot complain that she is the registered owner that the notices were not sent to her. She paid past taxes not in her name but in the name of Ernesto Aragon. For the tax delinquency of the years 1975-1979 she did not bother to pay taxes either in her name as taxpayer or in the name of Ernesto Aragon. This simply shows she has faulted in many ways that her inactions and negligence should not prejudice third parties.’ (Underscoring supplied)

"In short, We fault appellee de Asis for negligence in permitting her vendor Ernesto Aragon to remain as the declared owner of the land in the tax records at the City Treasurer's Office. For the years 1969-1974 she

inexplicably refused to declare herself as the new owner of the property everytime she paid the annual tax on the land. Instead, she continued paying the realty taxes in the name of Aragon and did not bother to enlighten the City Treasurer's Office on the true situation of the land whenever it issued her a receipt of payment in Aragon's name. Considering that the appellee had acted promptly in securing a certificate of title in her own name immediately after the acquisition from Aragon, We wonder why she did not exhibit the same diligence and energy in the matter of a simple tax declaration. Moreover, she knew for a fact that she failed to pay the realty taxes from 1975 to 1979. This situation alone should have warned her of an impending reaction from the government and would have prompted her to inquire at least about the status of the land in view of her delinquency. Thus, her negligence is deemed read into the situation prompting Us to conclude that she has not been vigilant or has slept on her duties either by her negligence, folly or inattention and must therefore bear the consequence of her inadvertence. Verily, she cannot rightly claim prejudice inasmuch as it was her own inaction which effectively prevented the notices of delinquency from ever reaching her. Her failure to update the land's tax records is her alone and she should take the consequences resulting therefrom. In this connection, the lower court criticized the action (or rather, inaction) of the City Treasurer who "without counter-checking with the Register of Deeds, merely relied on the record available in his office and assumed, albeit incorrectly, that Ernesto Aragon was still the registered owner of the parcel of land in question".

"This criticism We find to be unfair. There is no particular duty imposed by the law on the City Treasurer to counter-check with the Register of Deeds on the ownership of a parcel of land subject to delinquency taxes. His only duty under Section 73 of PD No. 464 is to send the notice of delinquency to the taxpayer at his address as shown in his tax rolls. The fact that Rosita De Asis continued for a number of years to pay taxes in Aragon's name all the more exonerates the City Treasurer in his belief that the latter was still the proper taxpayer of the land in question.

"Furthermore, even granting that the personal notices were originally sent to Aragon's residence at No. 39 Masbate Street, it should be pointed out that at least two (2) other notices were also sent to Rosita De Asis' address of record at 1447 Jose Abad Santos Street, which notices were returned "unclaimed" because apparently she had transferred residence without (again) bothering to update the old address indicated on her transfer certificate of title at the office of the Register of Deeds. This further manifestation of neglect on appellee's part merely reinforces Our conviction that she cannot properly claim to have been prejudiced through no fault of her own.

"And, it must be remembered, aside from personal notices as to the impending auction sale of the land, other notices concerning the same event were published and posted. True that these letter notices were also in the name of Aragon, but also included therein were the description and location of the property up for sale. Considering that the appellee had bought the land in the first place from Ernesto Aragon, had paid the realty taxes thereon in Aragon's name and then thereafter had ceased to pay such taxes, she above all other people should have been put on guard by a notice of tax delinquency addressed to Ernesto Aragon. In short, notice to Aragon was, under the circumstances, sufficient notice to her, thereby validating the proceedings conducted under the public auction sale. Appellee not having redeemed the land during the legal redemptive period of one year, the legal ownership became consolidated in appellant Clemente Soriano" (pp. 30-33, Rollo).

The petition is impressed with merit.

Presidential Decree No. 464 entitled "The Real Property Tax Code", took effect on June 1, 1974. Section 1 thereof expressly provides that the said code "shall govern the appraisal and assessment of real property for purposes of taxation by provinces, cities and municipalities, as well as the levy, collection and administration of real property tax.

Sections 6, 8, 10, 57 and 58 of the same Code provide:

SEC. 6. Declaration of Real Property by Owner or Administrator. - It shall be the duty of all persons, natural or juridical, owning or administering real property, including the improvements therein, within a city or municipality, or their duly authorized representative, to prepare, or cause to be prepared, and file with the provincial or city assessor, a sworn statement declaring the true value of their property, whether previously declared or undeclared, taxable or exempt, which shall be the current and fair market value of the property, as determined by the declarant. Such declaration shall contain a description of the property sufficient in detail to enable the assessor or his deputy to identify the same for assessment purposes. The sworn declaration of real property herein referred to shall be filed with the assessor concerned once every five years during the period from January first to June thirtieth, commencing with the calendar year 1977, unless required earlier by the Secretary of Finance."

"SEC. 8. Listing of Real Property in the Assessment Rolls. - In every province and city, there shall be prepared and maintained by the provincial or city assessor an assessment roll wherein shall be listed all real property, whether taxable or exempt, located within the province or city. Real property shall be listed and valued in the name of the owner or administrator, or anyone having legal interest in the property.

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"The assessment roll shall be prepared in accordance with rules and regulations prescribed by the Secretary of Finance."

"SEC. 10. Real Property Identification System. - All declarations of real property made under the provisions of this Code shall be kept and filed under a uniform identification system to be established by the provincial or city assessors in accordance with the rules and regulations to be prescribed by the Secretary of Finance."

"SEC. 57. Collection of tax to be the responsibility of treasurers. - The collection of the real property tax and all penalties accruing thereto, and the enforcement of the remedies provided for in this Code or any applicable laws, shall be the responsibility of the treasurer of the province, city or municipality where the property is situated."

"SEC. 58. Assessor to furnish treasurer with assessment roll. - The provincial or city assessor shall prepare and submit to the treasurer of the province, city or municipality, on or before the thirty-first day of December of each year, an assessment roll containing a list of all persons to whom real properties have been newly assessed or reassessed and the value of such taxable properties."

It is clear from the foregoing sections that in the appraisal and assessment of real property as well as the collection of the taxes due thereon, the following steps are to be taken: After the sworn statement required in Section 6 shall have been filed with the provincial or city assessor, the same shall be kept and filed under a uniform identification system established by him. The assessor concerned shall then include the property declared in the assessment roll he is required to prepare and maintain. On or before the 31st day of December of each year, the provincial or city assessor shall submit to the treasurer of the province, city or municipality an assessment roll containing a list of all persons to whom real properties have been newly assessed or reassessed and the value of such taxable properties. Lastly, on the basis of the assessment roll, the treasurer concerned shall then collect the real property taxes due and all penalties accruing thereto. Parenthetically, the Code does not require that the sworn statement declaring the true value of real property must also be filed with the provincial or city treasurer concerned.

In the instant case, the respondent Court faults De Asis for negligence in permitting her vendor Ernesto Aragon to remain as the declared owner of the land in the tax records at the City Treasurer's Office so that the said office should not be blamed at all for sending the "Notice of Sale of Delinquent Property" dated July 26, 1980 and all the other notices pertaining thereto to Aragon. There is, however, substantial evidence appearing in the records

showing that De Asis did in fact declare the parcel of land in her name for taxation purposes after paying the realty taxes due thereon for the years 1969 to 1974. As earlier stated, De Asis, on August 4, 1977, filed with the Office of the City Assessor of Quezon City a "Sworn Statement of the True Current and Fair Market Value of Real Properties" wherein she described the parcel of land in question as Lot No. 2, Block No. 79, Psd-1650, situated at Mendoza Street, San Francisco Del Monte, Quezon City, with an area of 674 square meters; and covered by Title No. 146547 and existing Tax Declaration No. PD-5833.

The City Treasurer cannot claim ignorance of the fact that De Asis was already the new owner of the land and that the latter had already declared the same in her own name for taxation purposes. As early as more than four months before the City Treasurer sent the "Notice of Sale of Delinquent Property" on July 26, 1980 to Ernesto Aragon, the previous owner of the land in question, his office already had definite information that De Asis was the new owner thereof. This is clearly shown by the "Notice of Delinquency" dated March 11, 1980, sent to De Asis which contained the particulars regarding the land from the same information given by her in the "Sworn Statement" she filed with the Office of the City Assessor on August 4, 1977, describing the land as Lot No. 2 of Block No. 79, and covered by Tax Declaration No. 5833. It also striking to note that the notice of delinquency was addressed to De Asis at Mendoza Street, San Francisco Del Monte, Quezon City, and this address could have been obtained only from the "Sworn Statement" she filed with the Office of the City Assessor on August 4, 1977. With all these data on hand, why was the "Notice of Sale of Delinquent Property" dated July 26, 1980 still sent to Ernesto Aragon instead of De Asis who appeared to be the new owner of the land? There was gross inefficiency in the Office of the City Treasurer with respect to this matter.

The record is clear that after Soriano was issued the "Certificate of Sale of Delinquent Property" on November 14, 1980, he learned at the Office of the Register of Deeds of Quezon City that the parcel of land sold to him was actually registered in the name of De Asis and covered by Transfer Certificate of Title No. 146547, after which Soriano informed the City Treasurer regarding this fact. It can be conceded that the City Treasurer, after receiving this information, caused the examination of the records filed in his office and discovered that De Asis was the actual owner of the land in question as early as 1969 and declared the same for taxation purposes as early as 1977. This is clear from the "Notice of Delinquency" sent to De Asis at Mendoza Street on March 11, 1980. Instead of calling for De Asis (her address was already known) to shed light on the tax delinquency, the City Treasurer, realizing the mistake made in notifying Aragon, the previous owner, attempted to cure the defect in the notice by sending on January 7, 1981 a "Notice of Sold Real Property" still to Aragon but this time addressed "c/o Rosita De Asis at No. 1447 Jose Abad Santos, Manila", which was returned with the notation "Unclaimed." This was followed by a "Final Notice to Exercise the Right of Redemption" sent again to Aragon "c/o Rosita De Asis at No. 1447 Jose Abad Santos, Manila" on September 14, 1981, which again was returned for being unclaimed.

We agree with the finding of the trial court upholding De Asis' claim of absence of notice. Inasmuch as several glaring irregularities which impaired the substantial rights of De Asis attended the proceedings leading to the issuance of the Final Bill of Sale, the auction sale proceeding is a total nullity.

ACCORDINGLY, the petition is hereby GRANTED. The decision of the Intermediate Appellate Court (now Court of Appeals) is REVERSED and the decision of the Court of First Instance (now Regional Trial Court) is REINSTATED, but with the MODIFICATION as regards paragraph (d) of the dispositive portion thereof which should now read as follows: "(d) ordering that the money already deposited with the trial court by De Asis in the amount of P13,500.00 shall belong to Soriano, conformably with Section 83 of Presidential Decree No. 464."

SO ORDERED.

Narvasa, (Chairman), Cruz, Gancayco, and Griño-Aquino, JJ., concur.

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