understanding. Except, therefore, for that appointment and the court's final approval, and as far as the estate was concerned, the right of the buyer was complete, absolute and incontestable. Not only was the sale made in pursuance of the special administrator's motion, but the parties have fully complied with its terms. Under the circumstances, only want of any of the essential elements of a contract can give the petitioners the right to stop the court's confirmation of the transaction. The petitioners have not submitted a copy of the record on appeal, nor other supporting papers except excerpts thereof or of some of them, and we are not informed of the exact basis of their objection to the sale.

As a matter of fact, we incline to the opinion that the conveyance made by the special administrator was valid and effective and that there was no necessity of appointing a regular administrator to ratify it or execute a new deed. While Sections 1 and 2 of Rule 81 and Section 8 of Rule 87 specify the cases in which a special administrator shall be appointed and the duties which they in general are to perform, Section 2 of Rule 81 expressly authorizes him to sell "such perishable and other property as the court orders sold." Further, debts which a special administrator may not be sued for may be settled and satisfied by him if "expressly ordered by the court to do so." (Golingco vs. Calleja, et al., 69 Phil. 446.) If the court may authorize a special administrator to pay debts, it seems to follow that it may authorize him to sell property to raise the money to pay the debts. Here there was a debt to pay and there was an order to sell the only property of the intestate for the purpose of paying that debt.

The court finds no merit in the application and, accordingly, denies it, with costs against the petitioners.

Paras, Pablo, Bengzon, Padilla, Montemayor, Reyes, Jugo, Bautista Angelo and *Labrador, J.J.*, concur.

VI

Manila Trading and Supply Co., Petitioner-Appellant, vs. Register of Deeds of Manila, Respondent-Appellee, G. R. No. L-5623, Jan. 28, 1954.

LAND REGISTRATION; CERTIFICATE OF TITLE; ANNOTATION THEREON OF OWNERSHIP OF IMPROVEMENTS; CASE AT BAR. — The Manila Trading and Supply Co., a corporation, is the lessee of three parcels of land in the Port Area, Manila, belonging to the Philippine Government, such lease having been recorded on the Government's Certificate of Title No. 4939. The structures built by said company upon the lots were destroyed during the last war; but after liberation, it erected new buildings that cost over a million pesos. Thereafter, on April 12, 1951 it requested the Manila Court of First Instance to require the Register of Deeds to enter and annotate, on Certificate of Title No. 4948, its Declaration of Property Ownership of such valuable improvements. The court granted the request. Then the Register of Deeds demanded payment of ₱1308.00 for the assurance fund pursuant to section 99 of Act No. 496. The company refused to pay, and applied to the court for relief thru a petition-consultation. The attorney for appellant insists here that section 99 is inapplicable, because the matter is not original registration of "land," nor entry of a certificate showing title as registered owners in heirs or devisees. The Legislature knew, he argues, that "buildings" and "improvements" are not "land." *Held*: Upon examination of the whole Land Registration Act we are satisfied that "land" as used in section 99 includes buildings. For one thing the same section uses "real estate" as synonymous with land. And buildings are "real estate" (Sec. 334, Civil Code; Art. 415, New Civil Code; Republica de Filipinas v. Ceniza, L-4169, Dec. 17, 1951). For another, although entitled "*Land* Registration," the Act (496) permits the registration of interests therein, improvements, and buildings. Of course the building may not be registered separately and independently from the parcel on which it is constructed, as aptly observed by Chief Justice Arellano in 1909. But "buildings" are registerable just the same under the *Land* Registration System. It seems clear that having expressly permitted in its initial sections (sec. 2) the registration of title "to land or buildings or an interest therein" and declared that the proceedings shall be *in rem* against the land and the buildings and improvements thereon, the statute (Act 496) used in subsequent provisions the word "land" as a short term equivalent "to land or buildings or improvements" to avoid frequent repetition of "buildings and improvements." Unless, of course, a different interpretation is required by the intent or the terms of the provision itself, which is not the case of section 99. On the contrary, to consider buildings as within its range would be entirely in line with its purpose because as rightly pointed out by His Honor, it would be unfair for petitioner to enjoy the protection of the assurance fund even if it refuses to contribute to its maintenance.

Ross, Selph, Carrascoso and *Janda* for petitioner-appellant. *Solicitor General Juan R. Liwag* and *Solicitor Jose G. Bautista* for appellee.

DECISION

BENGZON, *J.*:

The issue for adjudication is whether the owner of building erected on premises leased from another person is required to contribute to the assurance fund when he petitions for annotation of his ownership on the corresponding certificate of Torrens title.

The facts are simple: The Manila Trading and Supply Co., a corporation, is the lessee of three parcels of land in the Port Area, Manila, belonging to the Philippine Government, such lease having been recorded on the Government's Certificate of Title No. 4939. The structures built by said company upon the lots were destroyed during the last war; but after liberation, it erected new buildings that cost over a million pesos. Thereafter, on April 12, 1951 it requested the Manila Court of First Instance to require the Register of Deeds to enter and annotate, on Certificate of Title No. 4948, its Declaration of Property Ownership of such valuable improvements. The court granted the request [1]. Then the Register of Deeds demanded payment of ₱1308.00 for the assurance fund pursuant to section 99 of Act No. 496. The company refused to pay, and applied to the court for relief thru a petition-consultation. The Register of Deeds was upheld. Hence this appeal.

Section 99 provides in part:

"Upon the original registration of land under this Act, and also upon the entry of a certificate showing title as registered owners in heirs or devises, there shall be paid to the register of deeds one-tenth of one percentum of the assessed value of the real estate on the basis of the last assessment for municipal taxation, as an assurance fund. x x x"

The Honorable Ramon R. San Jose, Judge, approving the Register's action explained:

"x x x considerando que la anotacion de la citada orden, juntamente con el expresado affidavit, en el Certificado de Titulo No. 4938 de Gobierno de Filipinas, crea un interes en el terreno descrito en el referido titulo sobre todo en el presente caso en que consta inscrito un contrato de arrendamiento del terreno entre el Gobierno y la dueña de los edificios, este Juzgado es de opinion que la cuestion discutida cae de lleno bajo las disposiciones legales que hablan no solamente de terreno, sino tambien de 'real estate' y de 'interes' en el terreno y dan proteccion a los que, sin negligencia suya, pierdan irreivindicablemente su derecho, interes o participacion, en el terreno y/o las mejoras existentes en el mismo. Es injusto que la recurrente tenga la proteccion de sus edificios bajo el fondo de aseguro y no haga su contribuccion al mismo. x x x."

The attorney for appellant insists here that section 99 is inapplicable, because the matter is not original registration of "land," nor entry of a certificate showing title as registered owners in heirs or devisees. The Legislature knew, he argues, that "buildings" and

(1) The petition is permissible under sec. 112 Act 496 and protects the rights of lessee (Atkins Kroll & Co. v. Domingo, 46 Phil. 362)

"improvements" are not "land."

Upon examination of the whole Land Registration Act we are satisfied that "land" as used in section 99 includes buildings. For one thing the same section uses "real estate" as synonymous with land. And buildings are "real estate" (See. 334, Civil Code, Art. 415, New Civil Code, Republica de Filipinas v. Ceniza, L-4169, Dec. 17, 1951).[2] For another, although entitled "*Land* Registration," the Act (496) permits the registration of interests therein, improvements, and buildings. Of course the building may not be registered separately and independently from the parcel on which it is constructed, as aptly observed by Chief Justice Arellano in 1909.[3] But "buildings" are registerable just the same under the *Land* Registration System. It seems clear that having expressly permitted in its initial sections (sec. 2) the registration of title "to land or buildings or an interest therein" and declared that the proceedings shall be *in rem* against the land and the buidings and improvements thereon, the statute (Act 496) used in subsequent provisions the word "land" as a short term equivalent "to land or buildings or improvements"[4]. Unless, of course, a different interpretation is required by the intent or the terms of the provision itself, which is not the case of section 99. On the contrary, to consider buildings as within its range would be entirely in line with its purpose because as rightly pointed out by His Honor, it would be unfair for petitioner to enjoy the protection of the assurance fund[5] even as it refuses to contribute to its maintenance.

Wherefore, the appealed order will be affirmed, with costs.

Paras, Pablo, Padilla, Reyes, Jugo; Bautista Angelo and *Labrador, JJ.*, concur.

....I reserve my vote — *Marcelino R. Montemayor.*

(2) In American Law the term "land" is sufficiently broad to include buildings of a permanent character (Chicago, I. & K.R. Co. v. Knuffke, 13 P. 582, 583, 36 Kan. 367 Lightfood v. Grove, 52 Tenn. (5 Heisk) 473, 477; People v. Barker, 47 N. E. 46, 47, 153 N. Y. 93; Crawford v. Hathaway, Neb. 93 N. W. 781, c783, citing McGee Irrigating Ditch Co. v. Hudson, Tex. 22 S. W. 967; In re City of New York, 76 N. E. 18, 19, 183 N. Y. 245; Cincinnati College v. Yeatman, 8 Ohio St. 276, 282).

(3) Manila Building & Loan Association, 13 Phil. 575.

(4) See for instance Secs. 37, 38, 39, 46 etc.

(5) And the land registration system. Atkins Kroll v. Domingo, supra.

VII

People of the Philippines, Plaintiff-Appellee vs. Maximo Pacheco, alias Emong, alias Guemo, Defendant-Appellant, G. R. No. L-4570, July 31, 1953.

1. CRIMINAL LAW; TREASON; VENUE. — It is common knowledge that when the Government found it was no longer necessary to maintain one People's Court for the whole Philippines to try treason indictments, the Congress abolished that Court and directed that treason cases pending before it shall be heard by the respective courts of first instance. There is nothing to indicate congressional intention to disturb the usual rules on jurisdiction or venue of courts of first instance obtaining before the creation of the People's Court.

2. IBID; IBID; IBID; TREASON A CONTINUOUS OFFENSE. — The information alleged in substance that Pacheco, being a Filipino citizen, willfully aided the Japanese in two instances, to wit: (1) the arrest, maltreatment and shooting of Ceferino Rivera on January 2, 1945 in the Municipality of Polo, Bulacan, and (2) the arrest and torture in Manila, in February 1945, of Judge Eugenio Angeles, whom the accused had pointed to the Japanese as a guerrilla major of Polo, Bulacan.

At the opening of the trial, counsel for the defense questioned the jurisdiction of the Bulacan court to take cognizance of the second count, inasmuch as it referred to acts which occurred in Manila. *Held*: The crime of treason may be committed "by executing, either a single or several intentional overt acts, different or similar but distinct and for that reason" it may be considered one single continuous offense. (Guinto v. Veluz 44 O. G. 909). It may therefore be prosecuted in any province wherein some of the essential ingredients thereof occurred. (Sec. 9 Rule 106. (U. S. vs. Santiago 27 Phil. 408; U. S. vs. Cardell 23 Phil. 207).

To uphold appellant's contention would be to permit another prosecution against him in the Court of First Instance of Manila (See Guinto vs. Veluz supra.)

Cardenas and *Casal* for appellant.

Solicitor General Pompeyo Diaz and *Solicitor Pacifico P. de Castro* for appellee.

DECISION

BENGZON, *J.*:

In the year 1950, Maximo Pacheco was tried for treason in the court of first instance of Bulacan, the amended information alleging, in the first count, acts performed in Polo, Bulacan and in the second, acts in the City of Manila.

The Honorable Manuel P. Barcelona, Judge, in a decision dated January 10, 1951, found him guilty as charged, and sentenced him to be imprisoned for life, to pay a fine of ₱10,000 and to indemnify the heirs of Ceferino Rivera in the amount of ₱6,000.60.

The accused appealed in due time. His printed brief assigns four errors that raise two principal issues: (1) jurisdiction of the court to try the second count and (2) credibility of the witnesses.

The information alleged in substance that Pacheco, being a Filipino citizen, willfully aided the Japanese in two instances, to wit: (1) the arrest, maltreatment and shooting of Ceferino Rivera on January 2, 1945 in the Municipality of Polo, Bulacan, and (2) the arrest and torture in Manila, in February 1945, of Judge Eugenio Angeles, whom the accused had pointed to the Japanese as a guerrilla major of Polo, Bulacan.

At the opening of the trial, counsel for the defense questioned the jurisdiction of the Bulacan court to take cognizance of the second count, inasmuch as it referred to acts which occurred in Manila. The Judge overruled the contention, adverting to its orders in previous cases on the same issue. We do not find in this record the reasons of the trial judge. Very probably, however, they refer to the same theory advanced by the People in this appeal relative to one continuous offense consisting of several acts occurring in different provinces, offense which may under the principles governing venue be prosecuted in any province wherein any material ingredient of the offense is shown to have been committed.

The appellant however cites Republic Act No. 311 that in dissolving the People's Court ordered all cases then pending therein to be "transferred to, and tried by, the respective Courts of First Instance of the provinces or cities where the offenses are alleged to have been committed."

It is common knowledge that when the Government found it was no longer necessary to maintain one People's Court for the whole Philippines to try treason indictments, the Congress abolished that Court and directed that treason cases pending before it shall be heard by the respective courts of first instance. There is nothing to indicate congressional intention to disturb the usual rules on jurisdiction or venue of courts of first instance obtaining before the creation of the People's Court. Under the rules, the trial court's jurisdiction may be and should be upheld in this case.

The crime of treason may be committed "by executing, either a single or several intentional overt acts, different or similar but distinct and for that reason" it may be considered one single continuous offense. (Guinto v. Veluz 44 O. G. 909). It may therefore be prosecuted in any province wherein some of the essential ingredients thereof occurred. (Sec. 9 Rule 106). (U. S. v. Santiago 27 Phil. 408; U. S. v. Cardell 23 Phil. 207).

To uphold appellant's contention would be to permit another prosecution against him in the Court of First Instance of Manila (See Guinto v. Veluz supra).

Having disposed of the preliminary question, we may now examine the record.

As to the first count, Isidro Rivera, Dominga Camatos, Antonio de Guzman, Federico San Juan and Regino Galicia took the witness stand, and their combined testimony shows: In the morning of January 2, 1945 four Filipino makapilis (two of them were Maximo Pacheco, 25, and Teofilo Encarnacion) entered the house of Filomena de la Cruz in Pasong Balite, Polo, Bulacan, and arrested her son-in-law Ceferino Rivera, 24, as a guerrilla suspect, in the pre-