

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF CUSTOMS,
Petitioner,

CTA EB No. 2556
(CTA Case No. 9561)

Present:

- versus -

DEL ROSARIO, PJ,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, and
ANGELES, JJ.

HERMA SHIPPING AND
TRANSPORT CORPORATION,
Respondent.

Promulgated:

FEB 08 2024

X-----X

RESOLUTION

REYES-FAJARDO, J.:

For the Court's resolution is Commissioner of Customs (petitioner or COC)'s Motion for Reconsideration¹ of the Decision dated September 21, 2023 (Assailed Decision), where the Court affirmed the Decision promulgated on July 17, 2020 and Resolution promulgated on September 29, 2021 rendered by the Third Division of this Court (Court in Division) in CTA Case No. 9561. Previously, the Court in Division declared as permanent the release of M/Tkr. Malolos, owned by Herma Shipping and Transport Corporation (HSTC) and ordered the release of the corresponding surety bond posted by HSTC.

Petitioner filed the instant motion on October 18, 2023 and cited the following grounds in support thereof:

¹ Rollo, pp. 650-663.

Q

I

THE WARRANT OF SEIZURE AND DETENTION (WSD) WAS VALIDLY ISSUED BY THE BOC OFFICIALS IN THE REGULAR PERFORMANCE OF THEIR OFFICIAL DUTIES AND IN ACCORDANCE WITH THE LAWS AND RULES.

II

M/T MALOLOS WAS CORRECTLY SEIZED AND FORFEITED, IN ACCORDANCE WITH LAW AND JURISPRUDENCE.

In its Comment/Opposition² filed on October 25, 2023, HSTC insisted that there was no fuel smuggling and that the seizure of its vessel was void for the Bureau of Customs officials' failure to observe the applicable procedural rules.

The instant Motion for Reconsideration was submitted for resolution on November 10, 2023.

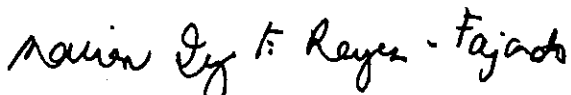
After a careful review of the records of the present case, the Court finds no compelling reason to reverse or modify the Assailed Decision. The instant motion raises the same arguments already passed upon and discussed at length by the Court. Respondent COC has not adduced any substantial argument to warrant reconsideration or modification of the Assailed Decision. It is already settled that if the issues raised in the motion for reconsideration are mere reiterations of those which have already been passed upon and, in fact, adjudged as unmeritorious by the Court, these cannot be regarded as substantial and no longer require another full-blown discussion. Any further discourse will only be unnecessary and repetitive.³

WHEREFORE, in light of the foregoing considerations, petitioner Commissioner of Customs' Motion for Reconsideration of the Court's Decision promulgated on September 21, 2023 is **DENIED** for lack of merit.

SO ORDERED.

² *Rollo*, pp. 667-678.

³ *Social Justice Society Officers v. Lim*, G.R. Nos. 187836 & 187916 (Resolution), March 10, 2015, 755 PHIL 323-335.

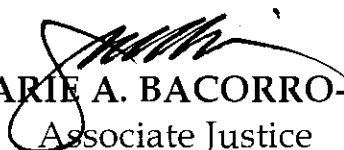

MARIAN IVY F. REYES-FAJARDO
Associate Justice

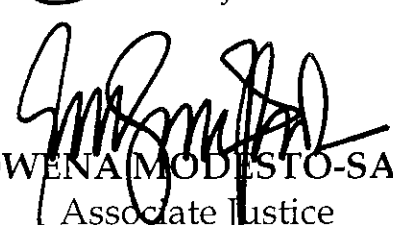
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

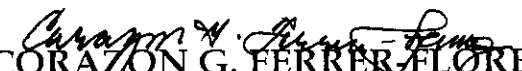

MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice