REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MACONDRAY & COMPANY, INC., in its capacity as agent of the MS "ROSEVILLE",
Petitioner,

- versus -

C.T.A. CASE NO. 2224

COMMISSIONER OF CUSTOMS,
Respondent.
x - - - - - - - - - - - - - - x

June 14/73

R E S O L U T I O N

Petitioner has appealed from the decision of respondent Commissioner of Customs dated September 21, 1970, affirming that of the Collector of Customs of Manila in Administrative Case No. V-132/67 (Customs Case No. 903), imposing an administrative fine of ₱1,000.00 on the vessel MS "Roseville" for carrying unmanifested cargo in violation of Section 1005, in relation to Section 2521, of the tariff and Customs Code.

After respondent filed his answer to the petition for review but before the case could be tried on the merits, the parties represented by their respective counsel, submitted to this Court a "Compromise Agreement" on February 10, 1973. Said agreement was however withdrawn per "Ex-parte Motion to Withdraw Compromise Agreement" for failure to bear the signature of the Solicitor General, Assistant Solicitor General and the Solicitor who are the principal counsel of respondent in this case.

On April 28, 1973, the "Compromise Agreement" (p. 32-33, CTA rec.) now bearing the signature of the principal counsel of respondent was submitted, wherein petitioner offered to pay one half (½) of the fine imposed, or ₱500.00, in full and complete settlement of the case, which was accepted by respondent.

Finding the imposition of the fine in this case, as finally decided by respondent, in accordance with law (Section 2521, Tariff and Customs Code), the same is hereby APPROVED. Accordingly, upon payment of the said sum of ₱500.00, the case shall be considered closed and terminated.

SO ORDERED.

Quezon City, June 14, 1973.

ROMAN M. UMALI
Presiding Judge

RAMON L. AVANCEÑA
Associate Judge

ESTANISLAO R. ALVAREZ
Associate Judge