

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

**COMMISSIONER OF CUSTOMS,
BUREAU OF CUSTOMS,**

CTA EB NO. 2113
*(CTA Case Nos. 9156, 9157,
Petitioner, 9158, 9159, & 9160)*

-versus-

Present:

**DEL ROSARIO, P.J.,
CASTAÑEDA, JR.,
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, and
MODESTO-SAN PEDRO, JJ.**

**RMJR GRAINS CENTER
CORPORATION,**

Promulgated:
JUN 08 2021
Respondent.

x

x

RESOLUTION

MODESTO-SAN PEDRO, J.:

For resolution is petitioner's Motion for Reconsideration, filed through registered mail on 18 December 2020,¹ with respondent's Comment/Opposition, filed on 29 January 2021 ("Comment").²

In the Motion for Reconsideration,³ petitioner alleges that:

1. The Philippine government was not deprived of the authority to impose the import license requirement during the time material to the case.
2. The interregnum from 1 July 2012 to 24 July 2014 did not invalidate the Philippine government's authority to impose quantitative restrictions.

¹ Records, pp.159-168.

² *Id.*, pp.172-175.

³ *Id.*, pp. 160-164.

3. Further, a positive act was required to modify or remove the authority of the Philippine government to require securing import permits for the importation of rice, and such positive act is absent in the case at bar.

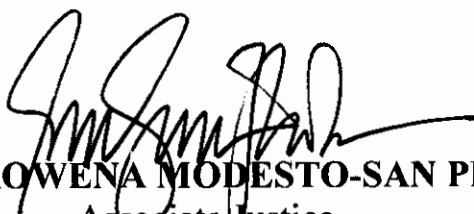
In the Comment,⁴ respondent counter-argues that:

1. Petitioner's Motion for Reconsideration deserves scant consideration as the arguments contained therein are a mere rehash of those raised in the Petition. Hence, the same were already judiciously ruled upon by this Court *En Banc* in its Decision, dated 23 November 2020.
2. As the Philippine government failed to request for an extension of its special treatment from 1 July 2012 to 24 July 2014, it cannot impose any quantitative import restrictions on rice imports. This makes the **National Food Authority ("NFA") Memorandum Circular No. AO-2K13-03-003**, requiring import permit for rice importation, *ultra vires* for countermanding the **World Trade Organization ("WTO") Trade Agreement**, which has the force and effect of law, by the doctrine of incorporation.

We deny the Motion for Reconsideration. The arguments raised therein are identical to those raised by petitioner in the Petition. Consequently, these have already been sufficiently passed upon, discussed, and judiciously resolved in the Decision, dated 23 November 2020. The Motion for Reconsideration discloses no cogent reason to disturb the findings and conclusions which this Court made in said Decision. Thus, nothing is left for this Court to do but to deny the same.

WHEREFORE, the Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

⁴ *Id.*, pp. 173-174.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice