

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

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

- versus -

C.T.A. CASE NO. 2186

COMMISSIONER OF CUSTOMS,
Respondent.

x - - - - - x

RESOLUTION

This refers to a "Compromise Agreement" filed by the parties on May 13, 1974.

It appears that petitioner appealed from the decision of respondent Commissioner of Customs dated September 7, 1970, modifying that of the Collector of Customs of Manila in Administrative Case No. v-16/65 (Customs Case No. 70-8), imposing an administrative fine of P7,000.00, instead of P3,000.00 as imposed by the Collector of Customs, on the vessel MS "Troubadour" for carrying unmanifested cargo in violation of Section 2521, in relation to Section 1005, of the Tariff and Customs Code.

On July 20, 1973, this Court rendered a decision affirming the decision of respondent Commissioner of Customs. On August 10, 1973, petitioner filed a motion for reconsideration, asking for the reduction of the fine. Thereafter this Court reset the hearing on the motion for reconsideration for the purpose of determining the value of the importation involved in this case.

Before the said motion could be heard, the parties filed a "Compromise Agreement" on May 13, 1974, wherein the Comma-

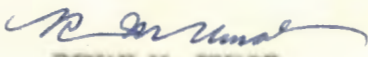
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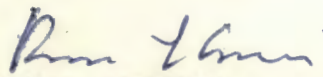
signer of Customs agreed to reduce the administrative fine of ₱7,000.00 to ₱3,500.00 and petitioner agreed to voluntarily pay the reduced penalty.

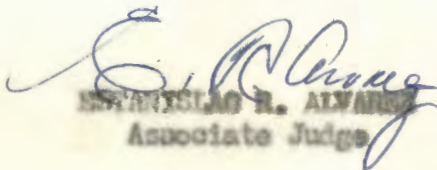
Finding the imposition of the fine in this case, as finally decided by respondent, in accordance with law (Section 2521, Tariff & Customs Code), the same is hereby APPROVED. Accordingly, upon payment of the sum of THREE THOUSAND FIVE HUNDRED PESOS (₱3,500.00), the case shall be considered closed and terminated.

SO ORDERED.

Quezon City, July 26, 1974


ROMAN M. UMALI
Presiding Judge


RAMON L. AVANCESA
Associate Judge


ESTANISLAO R. ALVAREZ
Associate Judge