REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

ARLYN SOLITA A. BRIONES, owner and proprietor of ELJ1 Medical Shop, *Petitioner,*	**CTA EB No. 2946** (CTA Case No. 10355)
	Present:
-versus-	**RINGPIS-LIBAN,** *P.J.,* **BACORRO-VILLENA, MODESTO-SAN PEDRO, REYES-FAJARDO, CUI-DAVID, FERRER-FLORES,** and **ANGELES,** *JJ.*
COMMISSIONER OF CUSTOMS, *Respondent.*	Promulgated: JUL 22 2026 11:30am

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RESOLUTION

REYES-FAJARDO, J.:

On February 2, 2026, the Court *En Banc* rendered a Decision,[1] the dispositive portion of which reads:

> **WHEREFORE**, the Petition for Review in CTA EB No. 2946 is DENIED, for lack of merit. The Decision dated January 3, 2024 and the Resolution dated June 20, 2024 rendered by the Court in Division in CTA Case No. 10355 are **AFFIRMED**.
>
> **SO ORDERED.**

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1 Decision, Docket – pp. 196 to 207.

In said Decision, the Court *En Banc* affirmed respondent Commissioner of Customs' Order forfeiting petitioner's imported medical supplies in favor of the government. The Court found that the seizure was not arbitrary, as the requisites for the valid exercise of respondent's visitorial and inspection power under Section 224 of Republic Act No. 10863, otherwise known as the Customs Modernization and Tariff Act (CMTA), were present. The Court likewise held that petitioner's claim of being a buyer in good faith does not defeat forfeiture, the proceeding being one directed against the goods themselves.

Unyielding, petitioner filed her *Motion for Reconsideration,*[2] arguing that the seizure was made without the requisite probable cause and without prior determination that the subject goods were smuggled, prohibited, restricted, regulated, or unlawfully imported. Petitioner further insists that she is merely a retailer of medical products who purchased the seized goods from local suppliers and is therefore not required to keep records pertaining to payment of customs duties, taxes, and clearances.

Respondent, through the Office of the Solicitor General, counters that petitioner's *Motion* merely reiterates the same arguments already raised in her Petition for Review and already judiciously considered, examined, and resolved by the Court *En Banc.*[3]

The *Motion* lacks merit.

At the outset, a careful reading of petitioner's *Motion* reveals that it substantially reiterates arguments already raised in the Petition for Review and squarely resolved in the assailed Decision. These arguments were already considered and rejected by the Court En *Banc.*[4]

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2 Motion for Reconsideration (Of the Decision dated 02 February 2026) filed by the petitioner on March 02, 2026, Docket – unpaginated.

3 Comment/Opposition (Re: Motion for Reconsideration dated 02 March 2026) via registered mail on March 19, 2026, which was received by the Court on March 25, 2026, Docket – unpaginated.

4 *Social Justice Society (SJS) Officers, et al. v. Lim,* G.R Nos. 187836 & 187916, March 10,2015.

In any event, the *Motion* fails for the same reasons already explained in the Decision.

First. The Court already held that the requisites under Section 224 of the CMTA were present. There was preponderant evidence that the subject goods included imported goods; the goods were found in petitioner's business premises, openly for sale and kept in storage; the inspection was conducted pursuant to written authority; petitioner was required to submit proof of payment of duties and taxes; petitioner failed to sufficiently demonstrate the origin or source of the subject goods and to provide the necessary proof of payment of duties and taxes thereon; and petitioner was afforded the opportunity to present evidence during the forfeiture proceedings.

Second. Petitioner's insistence that she is merely a retailer who purchased the subject goods from local suppliers does not warrant reconsideration. The Court considered petitioner's claim that she was a purchaser in good faith and that the seized goods were locally purchased from domestic suppliers, but nevertheless found that petitioner failed to demonstrate the origin or source of the subject goods and to provide the necessary proof of payment of duties and taxes thereon. The Court further held that petitioner's claim of good faith purchase does not render the subject goods immune from forfeiture, the proceedings being in rem and directed against the goods themselves.

In fine, petitioner failed to present any compelling reason warranting the reversal or modification of the Decision.

WHEREFORE, petitioner's *Motion for Reconsideration (Of the Decision dated 02 February 2026)*, is **DENIED** for lack of merit. The Decision dated February 2, 2026 is **AFFIRMED.**

SO ORDERED.

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

ON OFFICIAL BUSINESS

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

With due respect, I reiterate my Dissenting Opinion.
CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice