

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SECOND DIVISION

**ERS SURPLUS VENTURE,
claimant, SHIPMENT OF
1x40 CONTAINER WITH
NO. TEMU743840 STC:
USED PARTS AND
COMPONENTS FOR
REPLACEMENT UNDER
IMPORT ENTRY NO. C-
12566, COVERED BY BL
NO. SITYKCD2114311 ON
BOARD THE VESSEL SITC
KANTO/21165, WHICH
ARRIVED AT THE
SUBPORT OF MINDANAO
CONTAINER TERMINAL,
TAGOLOAN, MISAMIS
ORIENTAL,**

Petitioner,

CTA CASE NO. 10953

Members:

**UY, Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

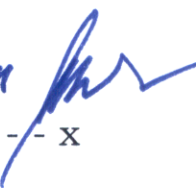
-versus-

**REPUBLIC OF THE
PHILIPPINES,**

Respondent.

Promulgated:

JAN 19 2023

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RESOLUTION

On November 29, 2022, the Court received petitioner's *Manifestation cum Clarificatory Motion (Manifestation)* filed through registered mail on November 14, 2022, stating that it received the Court's Resolution dated September 1, 2022 directing it to rectify the noted discrepancies in its Petition for Review and to submit the judicial affidavits of its intended witnesses within ten (10) days from notice, on November 3, 2022.

Petitioner asks for clarification on whether the said submission is indispensable given that the proceedings before

RESOLUTION

CTA Case No. 10953
ERS Surplus Venture, claimant, Shipment of 1x40 Container with No. TEMU743840 STC:
Used Parts and Components for Replacement under Import Entry No. C-12566, Covered
by BL No. SITYKCD2114311 On Board The Vessel SITC KANTO/21165, which arrived at
the Subport of Mindanao Container Terminal, Tagoloan, Misamis Oriental vs. Republic of
the Philippines
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the Customs District Collector comprised only of submission of position papers. Petitioner further manifests that if the Court considers the submission of testimonial evidence indispensable in resolving this appeal, petitioner prays that it be given an extension of 10 days to submit the judicial affidavit/s of its witness/es.

Under Section 6, Rule 7 of A.M No. 19-10-20-SC¹ or the 2019 Proposed Amendments to the 1997 Rules of Civil Procedure, which the Court *En Banc* adopted in Resolution No. 9-2020,² petitioner must attach in its Petition for Review the judicial affidavits of its intended witnesses.

WHEREFORE, petitioner’s *Manifestation cum Clarificatory Motion* filed within the given period³ is **NOTED** and **GRANTED**. Petitioner is **DIRECTED** anew to submit the judicial affidavits of its intended witnesses within a non-extendible period of ten (10) days from receipt of this resolution. Thereafter, the Court shall act accordingly.

Meanwhile, the Resolution dated October 28, 2022, dismissing the instant case for petitioner’s failure to comply with the Rules and order of this Court, is **RECALLED** and **SET ASIDE**.

SO ORDERED.

(On Leave)
ERLINDA P. UY
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice

¹ SEC. 6. *Contents.* — Every pleading stating a party’s claims or defenses shall, in addition to those mandated by Section 2, Rule 7, state the following:
(a) Names of witnesses who will be presented to prove a party’s claim or defense;
(b) Summary of the witnesses’ intended testimonies, provided that the judicial affidavits of said witnesses shall be attached to the pleading and form an integral part thereof. Only witnesses whose judicial affidavits are attached to the pleading shall be presented by the parties during trial. Except if a party presents meritorious reasons as basis for the admission of additional witnesses, no other witness or affidavit shall be heard or admitted by the court; and
(c) Documentary and object evidence in support of the allegations contained in the pleading.
² Took effect on August 7, 2020.
³ The tenth day, November 13, 2022, fell on a Sunday. Hence, the Manifestation was timely filed on November 14, 2022.