REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

RISING CARS CORPORATION, *Petitioner,*	**CTA *EB* No. 3028** (CTA Case No. 11471)
-versus-	*Members*: **RINGPIS-LIBAN**, *P.J.*, **BACORRO-VILLENA**, **MODESTO-SAN PEDRO**, **REYES-FAJARDO**, **CUI-DAVID**, **FERRER-FLORES**, *and* **ANGELES**, *JJ.*
COMMISSIONER OF CUSTOMS, *Respondent.*	Promulgated: MAY 18 2026 2:10

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DECISION

CUI-DAVID, J.:

Before this Court is a *Petition for Review (Court of Tax Appeals Third Division Resolutions dated July 4, 2024 and November 5, 2024)*[1] ***[Petition for Review]***, filed by Rising Cars Corporation on November 22, 2024, assailing the *Resolutions* of the Court of Tax Appeals Third Division (**Court in Division**) dated July 4, 2024[2] and November 5, 2024,[3] which dismissed petitioner's *Petition for Review* on the ground of lack of jurisdiction.

THE PARTIES

Petitioner Rising Cars Corporation is a domestic corporation duly organized and existing under the laws of the Republic of the Philippines, with principal office address at

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[1] *EB* Docket, pp. 1-30.
[2] *Id.* at 41-45.
[3] *Id.* at 46-51.

LausGroup Corporate Center, Jose Abad Santos Avenue, San Jose, City of San Fernando, Pampanga. It is registered with the Securities and Exchange Commission (**SEC**) under SEC Registration No. CS20111098 dated December 18, 2017.[4]

Respondent Commissioner of Customs (**COC**) is the duly appointed Commissioner of the Bureau of Customs (**BOC**), vested with authority to exercise the functions of his office, including, inter alia, the assessment and collection of customs revenues from imported goods and other dues, fees, charges, fines and penalties accruing under the Customs Modernization and Tariff Act (**CMTA**).[5]

THE FACTS

The facts, as alleged by petitioner and as quoted by the Court in Division, are as follows:

> ...[I]t was alleged in the Petition that through a letter dated September 2, 2021, the Deputy District Collector of the Port of Batangas demanded from petitioner the payment of the additional duties and taxes as provided in the IAS customs valuation for the shipment of the subject units.
>
> According to petitioner, it has disputed the IAS customs valuation through its letters and/or requests for reconsideration dated August 13, 2021, August 31, 2021, and September 13, 2021. However, these requests were denied through the IAS Director's Letter dated August 23, 2021 and District Collector's Ruling dated September 23, 2021.
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> Thus, on October 25, 2021, petitioner claimed that it has paid the amount of P3,056,417.02, representing the additional duties and taxes, inclusive of ten percent (10%) surcharge.
>
> Thereafter, on November 10, 2021, petitioner filed a Protest pursuant to Section 1106 of the CMTA and CAO No. 02-2020[.][6]

Petitioner alleges that it diligently submitted the following relative to its protest: a *Motion to Resolve Protest dated March 7, 2022*; a *Second Motion to Resolve Protest dated*

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[4] *Id.* at 4, Petition for Review (Court of Tax Appeals Third Division Resolutions dated July 4, 2024 and November 5, 2024) [PFR], II. The Parties, par. 12.

[5] *Id.* at 5, PFR, II. The Parties, par. 13.

[6] *Id.* at 44.

July 28, 2022; a *Request for Meeting on the Status of our Protest, Customer Care Center No. CCC-21-135967,* dated March 6, 2023, and a *Motion to Resolve Protest* dated March 22, 2023."[7]

Petitioner alleges that on March 15, 2024, nearly three (3) years after the filing of its protest with the COC, it received an undated Resolution signed by Atty. Ma. Rhea M. Gregorio, District Collector (**undated Resolution**).[8] Petitioner states that the undated Resolution was the subject of the *Petition for Review* filed before the Court in Division.

On July 4, 2024, the Court in Division promulgated the assailed *Resolution* dismissing petitioner's *Petition for Review.*[9] The dispositive portion of the *Resolution* reads:

> **WHEREFORE**, premises considered, the *Petition for Review* filed on April 12, 2024 is hereby **DISMISSED**.
>
> **SO ORDERED**.

Aggrieved, petitioner filed a *Motion for Reconsideration (of the Resolution dated July 4, 2024)*[10] before the Court in Division, seeking its reversal. However, petitioner's *Motion for Reconsideration* was denied in a *Resolution* dated November 5, 2024.[11] The dispositive portion thereof reads:

> **WHEREFORE**, premises considered, petitioner's *Motion for Reconsideration (of the Resolution dated July 4, 2024)* filed via accredited courier service provider on July 26, 2024 is hereby **DENIED** for lack of merit.
>
> **SO ORDERED**.

PROCEEDINGS BEFORE THE COURT

On November 22, 2024, petitioner filed the present *Petition for Review (Court of Tax Appeals Third Division Resolutions dated July 4, 2024 and November 5, 2024).*[12]

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7 *Id.* at 3, PFR, I. Nature of Petition, par. 6.
8 *Id.* at 8, PFR, I. Nature of Petition, par. 8; 36-40, Annex "P-4".
9 *Id.* at 41-45.
10 Division Docket, pp. 150-155.
11 *EB* Docket, pp. 46-51.
12 *Id.* at 1-30.

In a *Minute Resolution* dated February 14, 2025, respondent was directed to file a Comment.[13] After the Court granted[14] respondent's *Motion for Extension of Time to File Comment,*[15] he filed the *Comment (on the Petition for Review dated November 22, 2024)*[16] on May 5, 2026.

On June 3, 2025, the case was submitted for decision.[17]

THE ISSUES

Petitioner submits the following issues for the resolution of the Court:

A. WHETHER OR NOT THE HONORABLE COURT OF TAX APPEALS THIRD DIVISION ERRED IN RULING THAT THE PETITION FOR REVIEW MUST BE DISMISSED FOR LACK OF JURISDICTION

B. WHETHER OR NOT THE HONORABLE COURT OF TAX APPEALS THIRD DIVISION ERRED IN RULING THAT THE PETITION FOR REVIEW WAS FILED OUT OF TIME

C. WHETHER OR NOT THE LATE PRESENTATION OF PROOF OF PAYMENT, NOT INDICATING THE TERMS OF PAYMENT IN THE COMMERCIAL INVOICE AND THE SWIFT TRANSFER THAT DOES NOT TALLY [WITH] THE AMOUNT ISSUED TO BANK OF AMERICA WITHOUT A MACHINE VALIDATION STAMP ARE ENOUGH REASONS TO REJECT THE APPLICATION OF THE TRANSACTION VA[L]UE METHOD

D. WHETHER OR NOT THE PETITIONER WAS AFFORDED DUE PROCESS IN THE ISSUANCE OF THE ASSESSMENT, WHICH WAS BASED ON THE VALUATION MADE BY THE IAS

E. WHETHER OR NOT PETITIONER IS ENTITLED TO REFUND OF PAYMENT MADE UNDER PROTEST OF THE ASSESSMENT OF ADDITIONAL DUTIES AND TAXES IN THE AGGREGATE AMOUNT OF PHP 3,056,417.02 INCLUSIVE OF SURCHARGE[18]

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[13] *Id.* at 146.
[14] *Id.* at 153.
[15] *Id.* at 148-149.
[16] *Id.* at 154-163.
[17] *Id.* at 166.
[18] *Id.* at 7-8, PFR, V. Issues.

PETITIONER'S ARGUMENTS

In its *Petition for Review,*[19] petitioner argues that the Court in Division can take cognizance of the case because the undated Resolution issued by the District Collector should be deemed the official decision of the COC. According to petitioner, its initial protest was filed directly with the COC and that the undated Resolution expressly ruled on that protest. Petitioner further contends that the COC's nearly three-year delay in resolving the protest constitutes "unreasonable delay or official inaction".

On the substantive arguments, petitioner asserts that the Imports and Assessment Service (**IAS**) had no authority to revalue the subject shipments. The relevant BOC memorandum subjects only vehicles with engine displacements of 2,000 cc and above to IAS review, whereas the subject vehicles had engine displacements of 1,400 cc.

Petitioner maintains that the Transaction Value Method (Method One) should have been applied, as it submitted sufficient documents to support the declared price. Petitioner argues that the BOC's rejection of this method based on alleged technicalities—such as missing payment terms in the invoice—is legally baseless, as there is no statutory requirement for the inclusion of such details in a commercial invoice.

Finally, petitioner claims that the assessment is arbitrary and *ultra vires* because it failed to specify the actual basis for the values assigned to the shipments.

RESPONDENT'S ARGUMENTS

In his *Comment,*[20] respondent contends that the jurisdiction of the Court of Tax Appeals (CTA) is limited to reviewing the actual decisions of the COC. Considering petitioner's admission that it appealed an undated Resolution issued by a District Collector, rather than a final decision of the COC, the CTA acquired no jurisdiction over the matter.

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[19] *Id.* at 1-30.
[20] *Id.* at 154-163.

Respondent maintains that petitioner missed the strict legal deadlines for seeking judicial relief, citing the rule that when the COC fails to act on a protest within thirty (30) days, the District Collector's original ruling is "deemed affirmed".

The COC further argues that the case has been rendered moot, asserting that petitioner's original administrative protest was filed late, making the initial assessment final and conclusive.

THE COURT'S RULING

The instant *Petition for Review* is unmeritorious.

The Court En Banc has jurisdiction over the instant Petition for Review.

Before addressing the merits of the case, the Court must first determine whether it has jurisdiction over the present *Petition*.

On November 5, 2024, the Court in Division denied petitioner's *Motion for Reconsideration (of the Resolution dated July 4, 2024)* through the assailed *Resolution*,[21] which petitioner received on **November 8, 2024**.

Under Section 3(b), Rule 8[22] of the Revised Rules of the Court of Tax Appeals (**RRCTA**), petitioner had fifteen (15) days from receipt of the assailed *Resolution*, or until **November 23, 2024**, to file a *Petition for Review*.

On **November 22, 2024**, petitioner filed its *Petition for Review (Court of Tax Appeals Third Division Resolutions dated July 4, 2024 and November 5, 2024)*.[23] Accordingly, the *Petition* was timely filed.

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[21] *Id.* at 46-51.

[22] Section 3. Who may appeal; period to file petition. —

. . . .

(b) A party adversely affected by a decision or resolution of a Division of the Court on a motion for reconsideration or new trial may appeal to the Court by filing before it a petition for review within fifteen days from receipt of a copy of the questioned decision or resolution. Upon proper motion and the payment of the full amount of the docket and other lawful fees and deposit for costs before the expiration of the reglementary period herein fixed, the Court may grant an additional period not exceeding fifteen days from the expiration of the original period within which to file the petition for review.

[23] *EB* Docket, pp. 1-30.

Having established the Court *En Banc's* jurisdiction over the present *Petition for Review*, the Court *En Banc* now proceeds to resolve its merits.

The Court in Division did not err in dismissing the Petition for lack of jurisdiction.

In its *Petition for Review,* petitioner argues that the Court in Division could take cognizance of the case because the undated Resolution issued by the District Collector should be deemed the official decision of the Commissioner of Customs. Respondent, on the other hand, counters that the jurisdiction of the CTA is limited to the review of decisions of the COC. Considering petitioner's admission that it appealed an undated Resolution issued by a District Collector, and not a final decision of the COC, respondent maintains that the CTA did not acquire jurisdiction over the matter.

The Court finds merit in respondent's position.

Section 7(a)(4) of Republic Act (**RA**) No. 1125,[24] as amended by RA No. 9282,[25] vests the CTA with exclusive appellate jurisdiction to review decisions of the COC, thus:

> SEC. 7. *Jurisdiction.* – **The CTA shall exercise**:
>
> (a) **Exclusive appellate jurisdiction to review by appeal, as herein provided**:
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> . . . .
>
> (4) **Decisions of the Commissioner of Customs** in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs[.] (Emphasis supplied)

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[24] An Act Creating the Court of Tax Appeals, June 16, 1954.

[25] An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating Its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging Its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, as Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes, March 30, 2004.

Moreover, Section 11 of RA No. 1125, as amended by RA No. 9282, prescribes the period for filing an appeal before the CTA, *viz.*:

> SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – **Any party adversely affected by a decision, ruling, or inaction of the Commissioner of Internal Revenue, the [COC]**...may file an **appeal with the CTA within thirty (30) days after the receipt of such decision or ruling** or after the expiration of the period fixed by law for action as referred to in Section 7(a)(2) herein[.] (Emphasis supplied)

The above provisions are likewise provided under Section 3(a)(4), Rule 4[26] and Section 3(a), Rule 8[27] of the Revised Rules of the CTA (**RRCTA**).

Clearly, it is the decision of the COC, not that of a District Collector or any other officer of the BOC, that is appealable to the Court in Division.

This statutory framework is supported by the provisions of the CMTA and Customs Administrative Order (**CAO**) No. 02-2020.[28]

Sections 1110 and 1136 of the CMTA provide:

> SEC. 1110. Decision in Protest. — When a protest is filed in proper form, the Commissioner shall render a decision **within thirty (30) days from receipt of the protest**. In case the protest is sustained, in whole or in part, the appropriate order shall be made, and the entry reassessed, if necessary.
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> . . . .

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[26] *Section 3. Cases within the jurisdiction of the Court in Division.* — The Court in Division shall exercise:
(a) Exclusive original or appellate jurisdiction to review by appeal the following:
. . . .
(4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs[.]

[27] Sec. 3. Who may appeal; period to file petition. — (a) A party adversely affected by a decision, ruling, or the inaction of the Commissioner of Internal Revenue on disputed assessments or claims for refund of internal revenue taxes, or by a decision or ruling of the Commissioner of Customs, the Secretary of Finance, the Secretary of Trade and Industry, the Secretary of Agriculture, or a Regional Trial Court in the exercise of its original jurisdiction may appeal to the Court by petition for review filed within thirty days after receipt of a copy of such decision or ruling, or expiration of the period fixed by law for the Commissioner of Internal Revenue to act on the disputed assessments. In case of inaction of the Commissioner of Internal Revenue on claims for refund of internal revenue taxes erroneously or illegally collected, the taxpayer must file a petition for review within the two-year period prescribed by law from payment or collection of the taxes.

[28] Dispute Settlement and Protest.

> Sec. 1136. Review by the CTA. – Unless otherwise provided in this Act or by any other law, the party aggrieved by the **ruling or decision** of the Commissioner may appeal to the CTA, in the manner and within the period prescribed by law and regulations. ... (Emphasis supplied)

Relatedly, Sections 6, 10, 11, 12, and 13 of CAO No. 02-2020 explicitly outline the administrative remedies and the manner of appeal:

> Section 6. Dispute Settlement Arising from Customs Valuation. —
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> 6.1. Upon lodgement of goods declaration and before Assessment becomes final, the Customs Officer may challenge the declaration made by the importer as to the dutiable value of the goods pursuant to Section 707 of the CMTA. **If the importer does not agree with the valuation, he may elevate the matter to the principal appraiser and thereafter to the Chief, Formal Entry Division or equivalent unit, then to the Deputy Collector for Assessment, and finally to the District Collector.**
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> 6.2. If the District Collector finds that the Valuation Issue involves difficult or highly technical questions relating to the application of customs valuation rules, the following procedures shall be undertaken:
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> 6.2.1. The District Collector shall accordingly inform the importer within two (2) days that the Valuation Issue involves difficult or highly technical questions;
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> 6.2.2. In such case, the District Collector shall require the importer and the Customs Officer to submit position papers to support their declaration or findings, respectively within five (5) days from the receipt of the notice;
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> 6.2.3. If the nature of the goods permit, the District Collector shall require the taking of samples subject to verification of the Customs Officer concerned to be returned to the importer upon termination of the dispute settlement;

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6.2.4. The importer may request release of the goods under Tentative Assessment upon payment of duties and taxes as declared in the goods declaration and posting of sufficient Security to cover the disputed amount of duties, taxes and other charges as determined by the examiner and appraiser and compliance with other pertinent applicable rules and regulations; and

6.2.5. **The District Collector shall resolve in writing the Valuation Issue within fifteen (15) days from submission of the position papers.**

6.3. If the dispute does not involve difficult or highly technical questions on proper application of methods of valuation and the District Collector adopts the findings of the Customs Officer, the District Collector shall notify within forty-eight (48) hours the aggrieved importer of his ruling in writing stating his reasons and with a directive to pay the duties and taxes in full based on the valuation made by the Customs Officer.

6.4. In case of a ruling adverse to the importer, the importer shall be liable to pay the additional duties and taxes as adjudged or if the goods are released under Tentative Assessment, any posted security shall be made to answer for the deficiency in duties and taxes resulting from the ruling.

6.5. The aggrieved importer adversely affected may appeal by way of protest against such ruling in accordance with this CAO.

6.6. **In case the ruling of the Commissioner is adverse to the importer, he may seek reconsideration or appeal the ruling in accordance with this CAO.**

. . . .

Section 10. Protest. —

10.1. The aggrieved importer or exporter or any stakeholder directly affected by the adverse ruling of the District Collector in all Protestable Cases arising from tariff classification, valuation, rules of origin or other customs

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> issues, **may appeal by way of protest in writing to the Commissioner within fifteen (15) days from receipt of the adverse ruling of the District Collector or, when payment is made as a result of the adverse ruling, within fifteen (15) days from such payment.** Otherwise, the action of the District Collector shall be final and conclusive.
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> 10.2. A protest filed shall specify the particular ruling of the District Collector for which protest is being made, and shall indicate the particular ground or grounds upon which the protesting party bases the claim for relief. ...
>
> 10.3. When a protest is filed in proper form, **the Commissioner shall render a ruling within thirty (30) days from receipt of the protest. Otherwise, the ruling of the Collector shall be deemed affirmed if the Commissioner fails to act on the same.**
>
> Section 11. Motion for Reconsideration. — **The importer aggrieved by the ruling of the Commissioner, other than a ruling on tariff classification, may, within fifteen (15) calendar days, from receipt of the ruling, file a Motion for Reconsideration with the Commissioner.**
>
> Section 12. Finality of the Decision. — **Unless an appeal is made to the CTA** in the manner and within the period herein prescribed, **the ruling of the Commissioner shall be final and executory.**
>
> Section 13. Appeal. — **An importer aggrieved by the decision of the Commissioner may appeal the said decision to the CTA within thirty (30) days from receipt of the adverse decision or final order of the Commissioner**. (Emphasis supplied)

Read sequentially, these provisions clearly establish that the appealable decision contemplated under CAO No. 02-2020 is the decision of the COC, including one rendered upon a Motion for Reconsideration filed by the importer pursuant to Section 11.

In the instant case, petitioner alleges that it disputed the IAS customs valuation through letters and/or requests for reconsideration dated August 13, 2021,[29] August 31,

[29] Division Docket, pp. 58-61, Annex "P-6".

2021,[30] and September 13, 2021.[31] These requests were denied through the IAS Director's Letter dated August 23, 2021[32] and the District Collector's Ruling dated September 23, 2021,[33] the latter of which petitioner received on September 29, 2021.

Following the denial, petitioner claims that on October 25, 2021, it paid ₱3,056,417.02, representing additional duties and taxes, including a 10% surcharge.[34]

As found by the Court in Division and based on the date stamped on petitioner's Annex "P-14" filed before the Court in Division,[35] petitioner filed a *Protest* with the COC only on November 10, 2021.

Pursuant to Section 10.1 of CAO No. 02-2020, an aggrieved importer may file a protest in writing with the COC within 15 days from receipt of the adverse ruling of the District Collector or, when payment is made as a result of the adverse ruling, within 15 days from such payment. Otherwise, the action of the District Collector becomes final and conclusive.

Thus, reckoning the 15-day period from the date of payment on October 25, 2021, petitioner had until **November 9, 2021** to file its *Protest* with the COC. Petitioner's filing of the *Protest* on November 10, 2021 was therefore one (1) day late. Consequently, the ruling of the District Collector had already become "final and conclusive".

Even assuming *arguendo* that the *Protest* was timely filed on November 9, 2021,[36] petitioner still failed to properly invoke the jurisdiction of the Court in Division.

Under Section 10.3 of CAO No. 02-2020, the COC is mandated to resolve a protest within thirty (30) days from receipt thereof; otherwise, the ruling of the District Collector is deemed affirmed.

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[30] *Id.* at 63, Annex "P-8".
[31] *Id.* at 65-67, Annex "P-10".
[32] *Id.* at 62, Annex "P-7".
[33] *Id.* at 68-69, Annex "P-11"
[34] *En Banc* Docket, p. 7, PFR, IV. Statement of Facts & Jurisdictional Allegations, par. 21.
[35] Division Docket, p. 77.
[36] *Id.* at pp. 132, 139. The Judicial Affidavit of Mr. Renato T. Calma mentions in Q57/A57 that the Protest was filed on November 9, 2021. However, in the Judicial Affidavit of Mr. Alberto N. Maniti III, it mentions in Q11/A11 that the Protest was filed on November 10, 2021.

Considering that petitioner filed the *Protest* on November 10, 2021, the COC had 30 days, or until December 10, 2021, to decide the *Protest*. Without any action on the COC's part within this period, the ruling of the District Collector is deemed affirmed.

However, instead of treating the ruling of the District Collector as affirmed, petitioner proceeded to file various motions seeking resolution of the protest, namely: a *Motion to Resolve Protest* dated March 7, 2022; a *Second Motion to Resolve Protest* dated July 28, 2022; a *Request for Meeting on the Status of our Protest, Customer Care Center No. CCC-21-135967* dated March 6, 2023, and another *Motion to Resolve Protest* dated March 22, 2023.[37]

The Court *En Banc* agrees with the Court in Division that these motions are not sanctioned by applicable regulations. Petitioner should have considered its *Protest* as denied by operation of law as early as **December 11, 2021**. Evidently, the filing of the instant *Petition for Review* only on **November 22, 2024**, more than two years thereafter, was clearly out of time.

Jurisdiction is defined as the power and authority of a court to hear, try, and decide a case. In order for the court or an adjudicative body to have authority to dispose of the case on the merits, it must acquire, among others, jurisdiction over the subject matter. It is axiomatic that jurisdiction over the subject matter is the power to hear and determine the general class to which the proceedings in question belong; it is conferred by law and not by the consent or acquiescence of any or all of the parties or by erroneous belief of the court that it exists. Thus, when a court has no jurisdiction over the subject matter, the only power it has is to dismiss the action.[38]

Further, the right to appeal to the CTA from a decision of the COC is merely a statutory privilege, not a constitutional right. The exercise of such statutory privilege requires strict compliance with the conditions attached by the statute for its exercise.[39]

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[37] *Id.* at 3. PFR, I. Nature of the Petition, par. 6.

[38] *Mitsubishi Motors Philippines Corporation v. Bureau of Customs*, G.R. No. 209830, June 17, 2015 [Per J. Perlas-Bernabe, First Division].

[39] *Silicon Philippines, Inc. v. Commissioner of Internal Revenue*, G.R. Nos. 295360 *et al.*, 19 February 19, 2014 [Per J. Villarama, First Division].

In view of the foregoing, the Court finds no reversible error in the assailed *Resolutions* of the Court in Division.

WHEREFORE, premises considered, the present *Petition for Review (Court of Tax Appeals Third Division Resolutions dated July 4, 2024 and November 5, 2024* is **DENIED** for lack of merit.

SO ORDERED.

LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

With Separate Opinion
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

HENRY S. ANGELES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

RISING CARS CORPORATION,
Petitioner,

CTA EB No. 3028
(CTA Case No. 11471)

- versus -

Present:

RINGPIS-LIBAN, *P.J.*,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES, *and*
ANGELES, *JJ.*

COMMISSIONER OF CUSTOMS,
Respondent.

Promulgated:
MAY 18 2026 2:10

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SEPARATE OPINION

BACORRO-VILLENA, J.:

I concur with the disposition of the *ponencia* of my esteemed colleague, Associate Justice Lanee S. Cui-David, denying the instant Petition for Review. I do so, however, solely on the ground that petitioner Rising Cars Corporation's (**petitioner's**) Petition for Review before the Court in Division was filed out of time.

The *ponencia* rules that petitioner had only until 09 November 2021 within which to file its Protest before the Commissioner of Customs (**COC**), and that its filing thereof on 10 November 2021 rendered the District Collector's Decision "final and conclusive."

This conclusion rests on the finding of the Court in Division, which relied on Q11/A11 of the Judicial Affidavit (**JA**) of Alberto N. Maniti III and the "received" stamp appearing on Annex "P-14" attached to the Petition for Review filed before the Court in Division.

With due respect, I am unable to fully agree with this conclusion.

Notably, the Department of Finance–Bureau of Customs "received" stamp appearing on petitioner's Annex "P-14" attached to the Petition for Review filed before the Court *En Banc* bears the date 09 November 2021. Petitioner likewise consistently stated in the three (3) Motions to Resolve Protest it submitted to the COC that it filed its Protest on 09 November 2021. Further, in Q57/A57 of Renato Calma's JA, it was likewise asserted that the Protest was filed on the said date. Copies of these Motions, as well as Calma's JA, were attached to the Petitions for Review filed before both the Court in Division and the Court *En Banc*.

Given these conflicting pieces of evidence, there is no definitive basis to conclusively determine the exact date of filing of petitioner's Protest before the COC. In the absence of a full-blown trial where petitioner would be afforded the opportunity to reconcile these discrepancies, I am of the view that the Court cannot sustain a finding that the Protest before the COC was belatedly filed. Consequently, the dismissal of the instant Petition for Review cannot rest on the ground that the District Collector's Decision had become "final and conclusive" by reason of petitioner's alleged failure to timely file its Protest before the COC.

Nevertheless, I concur in the disposition denying the instant Petition for Review, albeit solely on the ground that petitioner's Petition for Review before the Court in Division was filed out of time.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice