REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

EN BANC

PRIMELINE PRODUCTS PHILIPPINES, INC., AS REPRESENTED BY LCB LEO B. PILAPIL BY VIRTUE OF A SPECIAL POWER OF AUTHORITY DULY EXECUTED BY THE COMPANY THRU THEIR BOARD OF DIRECTORS, Petitioner,	**CTA EB NO. 2275** (CTA Case No. 9281) Present: **DEL ROSARIO,** *P.J.*, **UY,** **RINGPIS-LIBAN,** **MANAHAN,** **BACORRO-VILLENA,** **MODESTO-SAN PEDRO,** **REYES-FAJARDO,** *and,* **CUI-DAVID,** *JJ.*
- versus -	
HON. ALBERTO D. LINA, COMMISSIONER OF CUSTOMS, Respondent.	Promulgated: SEP 19 2022 4:25pm

x - x

AMENDED DECISION

BACORRO-VILLENA, J.:

For the Court *En Banc*'s resolution is petitioner Primeline Products Philippines, Inc. (**petitioner**'s/**PPPI**'s) "Motion for Reconsideration with Motion to Cite Respondent in Contempt"[1] (**MR with Motion for Contempt**), filed on 16 March 2022, with respondent

[1] *Rollo*, pp. 116-169, with annexes.

Commissioner of Customs, Alberto D. Lina's (**respondent**'s/**Customs Commissioner Lina**'s) Opposition[2], filed on 02 May 2022.

Petitioner seeks the reversal of the Court *En Banc*'s Decision promulgated on 22 February 2022[3] (**assailed Decision**), the dispositive portion thereof reads:

> ...
>
> **WHEREFORE**, in light of the foregoing considerations, the instant Petition for Review filed by petitioner Primeline Products Philippines, Inc. on 01 July 2020 is hereby **DENIED** for lack of merit. Accordingly, the Third Division's Decision and Resolution dated 26 September 2019 and 07 February 2020, respectively, in CTA Case No. 9281 entitled *Primeline Products Philippines, Inc., as represented by LCB Leo B. Pilapil by Virtue of a Special Power of Authority duly Executed by the company thru their Board of Directors v. Hon. Alberto D. Lina, Commissioner of Customs*, are hereby **AFFIRMED**.
>
> **SO ORDERED.**
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> ...

Alternatively, petitioner reiterates its prayer that the subject motor vehicle, *i.e.*, Ford F-150 SVT Raptor 2014 Model (**subject vehicle**), be released and re-exported to the country of origin at its expense or that it be allowed to settle the forfeiture case either by payment of fine or by redemption.

With respect to its MR, petitioner insists that: (1) the subject motor vehicle is "brand new"; (2) the importation of the subject motor vehicle is not absolutely prohibited; (3) the penalty of seizure without redemption pursuant to Executive Order (**EO**) No. 156, Series of 2002[4], is inapplicable; and, (4) it was denied due process when respondent cited EO No. 156, Series of 2002, as basis for the seizure of the subject motor vehicle.

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[2] Id., pp. 173-178.

[3] Id., pp. 88-109.

[4] PROVIDING FOR A COMPREHENSIVE INDUSTRIAL POLICY AND DIRECTIONS FOR THE MOTOR VEHICLE DEVELOPMENT PROGRAM AND ITS IMPLEMENTING GUIDELINES.

In his Opposition to petitioner's MR, respondent argues that the subject motor vehicle is not "brand new" making its importation absolutely prohibited. He further contends that the penalty imposed on petitioner of forfeiture without redemption was proper. Lastly, as regards petitioner's motion to cite respondent in contempt (for allegedly destroying the vehicle pending this finality of this Court's decision), he claims that the same is a baseless and bereft of any supporting evidence.

The Court *En Banc* resolves below.

After a careful review of the grounds raised in the present MR and the corresponding Opposition thereto, the Court *En Banc* finds no new matters or arguments which were not considered in the assailed Decision.

Initially, given the above circumstances, the Court would have been inclined to summarily deal with petitioner's motion in the manner provided for by the Supreme Court in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco and Dolores v. Molina*[5] (**Ortigas**), wherein the Supreme Court ruled, thusly:

> ...
> The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the

[5] G.R. No. 109645, 04 March 1996.

> judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.
>
> ...

However, upon a second hard look at the case's records (while remaining mindful of the circumstances that led to the subject vehicle's seizure), the Court *En Banc* finds the penalty of "seizure without redemption" imposed upon petitioner to be rather "less than fair" under the current situation. In the assailed Decision, the Court *En Banc* held:

> ...
>
> From the foregoing provisions, We affirm the Third Division's finding that the subject imported used motor vehicle is a pickup truck which is not a regulated and liberalized vehicle. Accordingly, the importation thereof is prohibited and such importation does not fall under any of the enumerated exceptions under Section 3, Article 2 of EO No. 877-A.
>
> Nevertheless, even assuming for the sake of argument that the subject motor vehicle is not a pickup truck but a truck that is a regulated and liberalized vehicle, the importation thereof is still prohibited because petitioner failed to secure the required prior authorization from DTI-BIS.[6]
>
> ...

One of the main reasons why the subject vehicle was not considered as "brand new" under the purview of EO No. 156 series of 2002[7] (**EO No. 156**) and EO No. 877-A series of 2010[8] (**EO No. 877-A**) was due to its odometer reading of 1,064.5 miles or 1,713 kilometers.

Section 2, Article 2 of EO No. 156 and Section 2, Article 2 of EO No. 877-A are identical provisions, both of which require that the brand new vehicles' mileage should not exceed 200km, to wit:

EO No. 156	**EO No. 877-A**
Section 2. Brand new vehicles 2.1 The importation of brand new motor	Section 2. Brand New Vehicles. – The importation of brand new motor vehicles shall be allowed pursuant to

[6] *Rollo*, pp. 104-105.
[7] Supra at note 4.
[8] THE COMPREHENSIVE MOTOR VEHICLE DEVELOPMENT PROGRAM.

vehicles shall be allowed pursuant to Executive Order No. 264, series of 1995 and Monetary Board Circular No. 92, series of 1995. To be considered brand new, the motor vehicles shall be (a) of current or advance year model in the country of origin and/or manufacture, or (b) of year model immediately preceding year in the country of origin and/or manufacture provided that: 2.1.1 **The motor vehicle has a mileage of not more than 200 kilometers[.]**[9] ...	Executive Order No. 264, series of 1995 and Monetary Board Circular No. 92, series of 1995. To be considered brand new, the motor vehicles shall be (a) of current or advance year model in the country of origin and/or manufacture, or (b) of year model immediately preceding year in the country of origin and/or manufacture, provided that: a. **The motor vehicle has a mileage of not more than 200 kilometers[.]**[10] ...

Upon revisiting the facts established, there is no showing that petitioner was aware of the subject vehicle's excess mileage prior to its importation. It may also be safely assumed that the foreign supplier has no knowledge of our rules as regards the mileage threshold for brand new vehicles.

Although it is true that it falls upon petitioner to ensure that the subject vehicle is compliant with Philippine laws and regulations, equity dictates that the Court *En Banc* must not foreclose the possibility that non-compliance with this requirement may not *fully* fall on petitioner's shoulders. To some extent, it may be said that the matter (of the vehicle exceeding its mileage limit) could also be beyond petitioner's control. The transport, use or transfer of the same from the port of origin could not be something that he could have fully guarded. Thus, to the mind of the Court, the penalty meted upon petitioner may not be commensurate to the nature of its breach or may be too harsh than required. *At any rate,* the inconsistency in the penalties under EO No. 156 and EO No. 877-A pushes a foreboding question on the continuing applicability of the penalties under the former EO which the Court *En Banc* could not ignore.

A reading of the purpose of EO No. 877-A's enactment shows that it was meant to be an improvement of EO No. 156. The pertinent portions of EO No. 877-A's preamble read, thusly:

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9 Emphasis supplied.
10 Emphasis supplied.

> ...
> **WHEREAS**, Executive Order No. 156 series of 2002 (EO 156) provided for a comprehensive industrial policy and directions for the Motor Vehicle Development Program to accelerate the sound development of the Philippine Motor Vehicle Industry;
>
> **WHEREAS**, continuing trade liberalization and the rapidly changing competitive environment provide scope for the enhancement of existing and development of new policies to ensure a balanced transition to open trade at minimal risk to the local motor vehicle industry;
>
> **WHEREAS**, there is a need to increase the level of progress achieved by EO 156 through the enhancement of the existing motor vehicle industry policy framework in order to fully develop the competitive capacity of the Motor Vehicle Industry, thereby allowing greater participation in a globalized economy;
>
> **WHEREAS**, there is a need to enhance and sustain the Motor Vehicle Development Program to attain competitiveness in the Association of Southeast Asian Nations (ASEAN) region in particular, and in the world in general;
>
> **WHEREAS**, there is a need to strengthen the used vehicle importation prohibition under EO 156[.]
> ...

At this juncture, it would be safe to say that both EO No. 156 and EO No. 877-A deal with the same subject of regulating the importation of both "brand new" and "used vehicles" for the purpose of strengthening the motor vehicle industry. As such, majority of the provisions of EO No. 156 have been recapitulated, if not replicated, in EO No. 877-A (save for a few exceptions).

As previously pointed out, Section 2 of both EOs are literal copies of each other. Among the similar provisions are Section 4, Article 2 of EO No. 156 and Section 6, Article 2 of EO No. 877-A which deal with the monitoring of importation of used vehicles. In both EOs, these Sections immediately precede the provision on penalties which would be Section 5 under EO No. 156 and Section 7 in EO No. 877-A. Sections 4 and 5, Article 2 of EO No. 156 and Sections 6 and 7, Article 2 of EO No. 877-A state:

EO No. 156	EO No. 877-A
Section 4. Monitoring of Importation of Used Motor Vehicles. 4.1 To effectively implement the provisions of Article 2 of this EO, the following shall be carried out: 4.1.1 The DTI shall monitor all importations of used motor vehicles. A monthly report on the result of its monitoring and the impact of imports shall be submitted to the DTI Secretary. The DTI Secretary may, upon review when necessary, issue an order suspending or restricting the entry of certain types of motor vehicles without prior approval from the President. 4.1.2 The Bureau of Customs (BOC) is hereby directed to submit the following information pertaining to the importation of motor vehicles to the DTI: • Name of importer; • Importer's address; • Quantity and invoice values of vehicles; • Make, model and identification numbers of vehicles; • Date of importation; • Assessed values of the vehicles; • Tariff classification and rate of duty per vehicle; • Total amount of taxes and duties paid on the shipment; and • Other relevant information on the importation of the vehicles. 4.1.3 The Land Transportation Office (LTO) is hereby directed to submit the following information pertaining to the registration of imported motor vehicles	Section 6. Monitoring of Importation of Used Motor Vehicle. – To effectively implement the provisions of this Article, the following shall be carried out: a. The DTI shall monitor all importations of used motor vehicles. A monthly report on the result of its monitoring and the impact of imports shall be submitted to the DTI. When necessary and after due public consultation, it may issue an order suspending or restricting the entry of certain types of motor vehicles. b. The Bureau of Customs (BOC) is hereby directed to submit the following information’ pertaining to the importation of motor vehicles to the DTI: 1) Name of importer; 2) Importer's address; 3) Quantity and invoice values of vehicle/s: 4) Make (brand), vehicle model, year model and identification numbers of vehicle/s: 5) Date of importation; 6) Assessed values of the vehicle/s: 7) Tariff classification and rate of duty per vehicle; 8) Total amount of taxes and duties paid on the shipment; and 9) Other relevant information on the importation of the said vehicle/s. c. The Land Transportation Office (LTO) is hereby directed to submit the following information pertaining to the registration of imported motor vehicles to the Council; 1) Name of registrant; 2) Registrant's address; 3) Quantity and invoice values of

to the DTI: • Name of registrant; • Registrant's address; • Quantity and invoice values of vehicles; • Make, model and identification numbers of vehicles; • Date of registration; and • Other relevant information on the registration of the vehicles. Such information shall be submitted every month not later than fifteen (15) days after the end of the reference month. The DTI, in coordination with the BOC and LTO, may issue additional guidelines, if necessary, to effectively implement this directive. 4.1.4 Consistent with the provisions of RA 8749, the Clean Air Act (CAA), all imported motor vehicles shall not be sold nor allowed to operate unless it has complied with emission standards. The LTO shall only register imported used motor vehicles upon compliance with emission standards. 4.1.5 The Department of Finance (DOF) and the Department of Transportation and Communication (DOTC), including the Bureau of Customs (BOC), Bureau of Internal Revenue (BIR), Land Transportation Office (LTO), and other agencies such as the Freeport Authorities, shall perform their duties and responsibilities consistent with this Order. 4.1.6 All agencies instructed under the provisions of this Order are directed to issue additional directives, circulars, or orders, if necessary to implement the provisions hereof within fifteen (15) days from the effectivity of this EO.	vehicle/s; 4) Make (brand), vehicle model, year model and identification numbers of vehicle/s: 5) Date of registration; and 6) Other relevant information on the registration of the vehicle/s. Such information shall be submitted every month not later than fifteen (15) days after the end of the reference month. The DTI, through the BOI, in coordination with the BOC and the LTO, may issue additional guidelines if necessary, to effectively implement this directive. d. Consistent with the provisions of Republic Act No. 8749 or the Clean Air Act of 1999, all imported motor vehicles shall not be sold nor allowed to operate unless it has complied with emission standards. The LTO shall only register imported motor vehicles upon compliance. e. The Department of Finance (DOF) and the Department of Transportation and Communication (DOTC), including the BOC, Bureau of Internal Revenue (BIR), LTO and other government instrumentalities shall perform their duties and responsibilities consistent with this Executive Order as they apply to the program. f. All agencies instructed under the provisions of this Executive Order are directed to issue additional directives, circulars, or orders, if necessary to implement the provisions hereof, within fifteen (15) days from the effectivity of this Executive Order. **Section 7. Penalty. – All vehicles imported found to be in violation of this Executive Order shall be subject to seizure and re-exported at the expense of the importer/consignee**

Section 5. Penalty **5.1 All imported vehicles found to be in violation of any provision in this EO <u>shall be subject to seizure without redemption</u> by the BOC and <u>will not be subject to registration by the LTO</u> unless disposed of in accordance with the Tariff and Customs Code.** **5.2 Any person, entity, government instrumentality or institution, found to be violating or grossly negligent in executing the mandates of this EO shall result in the expulsion from office of any or all of the following personnel: the chief execution, responsible directors, responsible rank and file and other responsible operating officers. Notwithstanding any provision of law to be contrary, they shall likewise be prohibited from holding any government position for at least two (2) years."[11]**	**<u>immediately</u>."[12]**

A review of the above provisions would show that Section 4, Article 2 of EO No. 156 and Section 6, Article 2 of EO No. 877-A are undeniably identical while, Section 5, Article 2 of EO No. 156 and Section 7, Article 2 of EO No. 877-A are completely different. This gives reason for the Court to question the applicability of the penalties under EO No. 156 when they have been seemingly abandoned and replaced in EO No. 877-A. Even considering that EO No. 877-A did not expressly repeal EO No. 156, it is unquestionable that there exists an irreconcilable difference between the two EOs as regards the proper penalty.

To hold that both penalties subsist or that the penalty in EO No. 877-A did not repeal the penalties under EO No. 156 leads us to a certain conundrum, a crossroad of sort, in applying both regulations.

11 Emphasis and underscoring supplied.
12 Emphasis and underscoring supplied.

Taking petitioner's case as an example, its importation of the subject vehicle violates both EO No. 156 and EO No. 877-A, whereas the more previous EO requires that any violation thereof subjects the imported vehicle to seizure without redemption, the latter EO provides for re-exportation at the importer's cost.

The Court *En Banc* is thus confronted with the following — Will the variance in the penalties over the same offense appearing in both EOs then give respondent or the courts the discretion to pick which penalty to apply? If so, is there a standard in either EO that would guide respondent or the courts in choosing the appropriate penalty?

A reading of both EOs would show that there is no such criterion or standard. As it so happens, EO No. 156 provides a singular penalty for any violation of its provisions, so does EO No. 877-A. However, since both EOs punish the same offenses, rules of statutory construction dictate that the latter EO No. 877-A prevail over the former EO No. 156 insofar as penalties are concerned (given the apparent conflicts that arise in their simultaneous application).

In *Pension and Gratuity Management Center (PGMC) v. AAA*[13], the Supreme Court held, thusly:

> ...
> It is basic in statutory construction that in case of irreconcilable conflict between two laws, the later enactment must prevail, being the more recent expression of legislative will. Statutes must be so construed and harmonized with other statutes as to form a uniform system of jurisprudence. However, if several laws cannot be harmonized, the earlier statute must yield to the later enactment. The later law is the latest expression of the legislative will.
> ...

Given these discrepancies, even former Customs Commissioner Isidro Lapeña sought clarification from the Department of Trade and Industry (**DTI**) as regards the effect of EO No. 877-A's promulgation on inconsistent provisions of EO No. 156 on the subject of importation

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[13] G.R. No. 201292, 01 August 2018.

of motor parts. In Customs Memorandum Circular (CMC) No. 61-2018[14], the DTI made the following observations:

> ...
> FTEB started implementing the provisions of E.O. 877-A when it was learned that the BOC has been implementing its provisions as stated in its Customs Memorandum Circular No. 121-2016 dated September 01, 2016. Nevertheless, the DTI-FTEB first sought the legal opinion of the DTI Legal Services (DTI-LS) on the status of E.O. 877-A in relation to E.O. 156. The DTI-LS opined that E.O. 877-A did not repeal E.O. 156 but merely amended some of its provisions. **Further, the DTI-LS declared that both E.O. 156 and E.O. 877-A can co-exist and that in case of inconsistency, the provision of the latter shall prevail**.
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> In view of the legal opinion of the DTI-LS, FTEB has since been implementing provisions of E.O. 877-A which are inconsistent with the provisions of E.O. 156, among which is Section 5, Article 2 thereof, which now regulates only the importation of used engines and parts and components for all motor vehicles.[15]
> ...

The contemporaneous construction of agencies such as the DTI, one of the agencies tasked to implement EO No. 156 and EO No. 877-A must be given weight in addressing the situation beforehand. In *Energy Regulatory Board v. Court of Appeals, et al.*[16], the Supreme Court had the occasion to explain the value of contemporaneous construction in guiding the courts' actions, *viz*:

> ...
> The interpretation of an administrative government agency like the ERB, which is tasked to implement a statute, is accorded great respect and ordinarily controls the construction of the courts. A long line of cases [establishes] the basic rule that the courts will not interfere in matters which are addressed to the sound discretion of government agencies entrusted with the regulation of activities coming under the special technical knowledge and training of such agencies. More explicitly –

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14 Importation of Motor Vehicle Parts/EO 877-A, issued 04 April 2018.

15 Emphasis and underscoring supplied.

16 G.R. No. 113079, 20 April 2001 citing *Nestle, Philippines, Inc. v. Court of Appeals*, G.R. No. 86738, 13 November 1991; Citations omitted.

Generally, the interpretation of an administrative government agency, which is tasked to implement a statute, is accorded great respect and ordinarily controls the construction of the courts. The reason behind this rule was explained in *Nestle Philippines, Inc. vs. Court of Appeals,* in this wise:

> 'The rationale for this rule relates not only to the emergence of the multifarious needs of a modern or modernizing society and the establishment of diverse administrative agencies for addressing and satisfying those needs; it also relates to the accumulation of experience and growth of specialized capabilities by the administrative agency charged with implementing a particular statute. In *Asturias Sugar Central, Inc. v. Commissioner of Customs,* the Court stressed that executive officials are presumed to have familiarized themselves with all the considerations pertinent to the meaning and purpose of the law, and to have formed an independent, conscientious and competent expert opinion thereon. The courts give much weight to the government agency or officials charged with the implementation of the law, their competence, expertness, experience and informed judgment, and the fact that they frequently are drafters of the law they interpret."

As a general rule, contemporaneous construction is resorted to for certainty and predictability in the laws, especially those involving specific terms having technical meaning

However, courts will not hesitate to set aside such executive interpretation when it is clearly erroneous, or when there is no ambiguity in the rule, or when the language or words used are clear and plain or readily understandable to any ordinary reader.

Stated differently, when an administrative agency renders an opinion or issues a statement of policy, it merely interprets a pre-existing law and the administrative interpretation is at best advisory for it is the courts that finally determine what the law means. Thus, an action by an administrative agency may be set aside by the judicial department if there is an error of law, abuse of power, lack of jurisdiction or grave abuse of discretion clearly conflicting with the letter and spirit of the law.

...

The Court *En Banc* does not see anything inherently erroneous, nor has it found reason to go against the DTI's construction of EO No. 887-A's repeal of EO No. 156's inconsistent provisions to warrant deviation from this interpretation. Even without such construction, the conflicting provisions of EO No. 156 and EO No. 877-A behoove this Court to rationalize and harmonize these conflicts in a manner that would promote the orderly administration of justice. This duty leads Us to the conclusion that the provisions of EO No. 877-A (which are inconsistent with EO No. 156) should prevail to avoid any ambiguity of which between the two varying penalties over the same offense is to be applied.

Although the general rule is that implied repeals are not favored[17] and that it is axiomatic that every statute must be so construed and harmonized with other statutes as to form a uniform system of jurisprudence[18], the Court *En Banc* nevertheless finds Section 2, Article 2 of EO No. 156 and Section 7, Article 2 of EO No. 877-A patently inconsistent with one another.[19]

As regards petitioner's Motion to Cite Respondent in Contempt, petitioner alleges that it has received reports that respondent has already disposed the subject vehicle while the instant motion is pending resolution. However, as respondent points out, aside from this bare allegation, petitioner has not presented a scintilla of proof to substantiate its claim. It is well-settled that whoever alleges a fact has the burden of proving it because a mere allegation is not evidence.[20] With petitioner's complete failure to adduce any evidence on its behalf, the Court finds no reason to hold respondent in contempt.

Considering the above disquisitions, the Court is constrained to amend its previous decision on this particular respect, *i.e.*, as to the proper penalty to impose.

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17 See *The United Harbor Pilot's Association of the Philippines, Inc. v. Association of International Shipping Lines, Inc., et al.*, G.R. No. 133763, 13 November 2002.

18 *Philippine Economic Zone Authority v. Green Asia Construction and Development Corporation, et al.*, G.R. No. 188866, 19 October 2011.

19 Supra at note 14.

20 *BP Oil and Chemicals International Philippines, Inc. v. Total Distribution & Logistics Systems, Inc.*, G.R. No. 214406, 06 February 2017.

WHEREFORE, the foregoing premises considered, petitioner Primeline Products Philippines, Inc.'s "Motion for Reconsideration with Motion to Cite Respondent in Contempt" filed on 16 March 2022 is **PARTIALLY GRANTED**. Accordingly, the Court's Decision dated 22 February 2022 is **AMENDED** to read as follows:

> ...
>
> **WHEREFORE**, in light of the foregoing considerations, the instant Petition for Review filed by petitioner Primeline Products Philippines, Inc. on 01 July 2020 is hereby **DENIED** for lack of merit. Accordingly, the Third Division's Decision and Resolution dated 26 September 2019 and 07 February 2020, respectively, in CTA Case No. 9281 entitled *Primeline Products Philippines, Inc., as represented by LCB Leo B. Pilapil by Virtue of a Special Power of Authority duly Executed by the company thru their Board of Directors v. Hon. Alberto D. Lina, Commissioner of Customs* are hereby **AFFIRMED with MODIFICATION** only insofar as the penalty corresponding to the seizure of one (1) unit Ford F-150 SVT Raptor 2014 Model, covered by Customs Consumption Entry No. C-181121-15 is concerned. Accordingly, respondent Hon. Alberto D. Lina, Commissioner of Customs, is hereby **ORDERED** to immediately re-export the said vehicle to its country of origin at the expense of petitioner Primeline Products Philippines, Inc., pursuant to Executive Order No. 877-A, Series of 2010.
>
> **SO ORDERED.**
>
> ...

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

x - x

ERLINDA P. UY
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CERTIFICATION

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

ROMAN G. DEL ROSARIO
Presiding Justice