

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

1961
August 16

LA PERLA CIGAR AND
CIGARETTE FACTORY, INC.,

(For Customs Case No. 173,
Manila Protest No. 159)

ASSANDAS,

(For Customs Case No. 174,
Manila Protest No. 160)

BATAAN CIGAR & CIGARETTE
FACTORY,

(For Customs Cases Nos. 175
to 220, Manila Protests
Nos. 203-1 to 203-16)

LA SUERTE CIGAR AND
CIGARETTE FACTORY,

(For Customs Cases Nos. 221
to 233, Manila Protests
Nos. 205-1 to 205-13)

LA PERLA CIGAR &
CIGARETTE MANUFACTURING
CO.,

(For Customs Cases Nos. 234
to 261, Manila Protests
Nos. 214-1 to 214-28)

LA DICHA LA PAZ Y
BUEN VIAJE,

(For Customs Cases Nos. 262
to 263, Manila Protests
Nos. 207-1 to 207-12)

PHILIPPINE AMERICAN CIGAR
& CIGARETTE MFG. CO.,

(For Customs Cases Nos. 264
to 281, Manila Protests
Nos. 213-1 to 213-18)

PIONEER TOBACCO
CORPORATION,

(For Customs Cases Nos. 282
to 292, Manila Protests
Nos. 204-1 to 204-11)

STANDARD CIGARETTE
MFG CO.,

(For Customs Cases Nos. 293
to 303, Manila Protests
Nos. 209-1 to 209-9)

OLGA FREIGHT AND CONS-
TRUCTION SERVICE,
Petitioners

(For Customs Cases Nos. 304
to 349, Manila Protests
Nos. 215-1 to 215-45)

- versus -

C.T.A. CASE NO. 1038

ELEUTERIO CAPAPAS, as Com-
missioner of Customs, and
PEDRO PACIS, as Acting
Collector of Customs,
Respondents.

x - - - - - x

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INTERNATIONAL TOBACCO CO.,
INC.,

(For Customs Cases Nos. 350
to 365, Manila Protests
Nos. 206-1 to 206-16)

PIONEER TOBACCO CO., INC.,
Petitioners,

(For Customs Cases Nos. 366
to 430, Manila Protests
Nos. 216-1 to 216-27;
216-29 to 216-31; 216-33
to 216-67)

- versus -

C.T.A. CASE NO. 1041

ELEUTERIO CAPAPAS, as Com-
missioner of Customs, and
PEDRO PACIS, as Acting
Collector of Customs,
Respondents.

x - - - - - x

RESOLUTION

This is in connection with the "Motion to Dis-
miss" the petitions for review filed in the above
two entitled cases.

It appearing from the pleadings submitted by
the parties that the petitioners in the above-entitled
cases should have filed separate and independent ap-
peals; and it appearing further that only two pro-
tests, namely, Manila Protest No. 159 (Customs Case
No. 173) and Manila Protest No. 160 (Customs Case No.
174) were decided on the merits by the respondent Com-
missioner of Customs, and that the resolutions of the
Commissioner of Customs on the other protests are merely
interlocutory orders and therefore not appealable to
this Court;

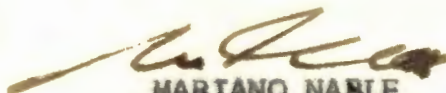
RESOLUTION - C.T.A.
CASES NOS. 1038 & 1041

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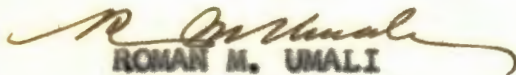
AS PRAYED FOR, the "Motion to Dismiss" filed by the respondents is hereby granted, and the petitions for review which were filed in the above two entitled cases are hereby dismissed.

SO ORDERED.

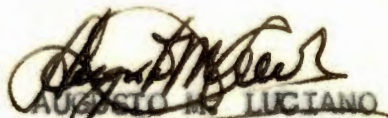
Manila, August 16, 1961.



MARIANO NABLE
Presiding Judge



ROMAN M. UMALI
Associate Judge



AUGUSTO M. LUCIANO
Associate Judge