

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MACONDRAY & COMPANY, INC.,
in its capacity as agent
of the SM "TERRIER",
Petitioner,

- versus -

C.T.A. CASE NO. 2064

COMMISSIONER OF CUSTOMS,
Respondent.

x - - - - - x

R E S O L U T I O N

Petitioner has appealed from the decision of respondent Commissioner of Customs dated January 16, 1970, affirming that of the Collector of Customs in administrative case No. V-348/68 (Customs Case No. 970), imposing an administrative fine of ₱1,000.00 against the vessel MS "Terrier" for carrying unmanifested cargo in violation of Section 1005, in relation to Section 2521, of the Tariff and Customs Code.

After respondent had filed his answer to the petition for review but before the case could be tried on the merits, the parties, represented by their respective counsel, submitted to this Court a "Compromise Agreement" on October 15, 1973 (pp. 24-25, C.T.A. rec.), wherein petitioner offered to pay one half ($\frac{1}{2}$) of the fine, or ₱500.00, in full and complete settlement of the case, which was accepted by respondent.

Finding the imposition of the fine in this case, as finally decided by respondent, in accor-

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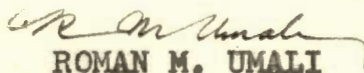
RESOLUTION -
C.T.A. CASE NO. 2064.

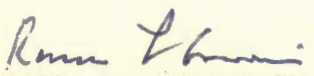
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dance with law (Section 2521, Tariff and Customs Code), the same is hereby APPROVED. Accordingly, upon payment of the said sum of ₱500.00, the case shall be considered closed and terminated.

SO ORDERED.

Quezon City, November 10, 1973.


ROMAN M. UMALI
Presiding Judge


RAMON L. AVANCEÑA
Associate Judge


ESTANISLAO R. ALVAREZ
Associate Judge