

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

RICNOR TANKERS CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 4170

THE HONORABLE COMMISSIONER
OF CUSTOMS,
Respondent.

x - - - - - x

ALEMANYA INTERNATIONAL
TRADING CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 4173

THE HONORABLE COMMISSIONER
OF CUSTOMS,
Respondent.

x - - - - - x

R E S O L U T I O N

It appearing, after careful appraisal and consideration of the pleadings and records of these cases, that:

1. A formal (or signed) decision has not yet been rendered by the Collector of Customs;
2. Further proceedings in the Customs seizure cases (Seizure Identification Nos. 86-236 and 86-237, respectively), including presentation of evidence on the part of the petitioners, are still necessary;

RESOLUTION -
CTA CASES NOS. 4170 & 4173

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3. The decision of the Commissioner of Customs, which is being assailed as null and void by petitioners, appears to have been rendered not in consonance with procedural requirements;

The Court RESOLVED to remand these cases to the Bureau of Customs for further proceedings and to lift the corresponding writs of injunction herein issued.

SO ORDERED.

Quezon City, Metro Manila, November 9, 1987.


AMANTE FILLER
Presiding Judge


ALEX Z. REYES
Associate Judge

(on official leave)
CONSTANTE C. ROAQUIN
Associate Judge