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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

PHILIPPINES INTERNATIONAL
SURETY CO., INC.,
Petitioner,

- versus -

C.T.A.
CASE NO. 736

Dec. 3, 1962

THE COMMISSIONER OF CUSTOMS,
Respondent.

x - - - - - - - - - - - - - - - x

RESOLUTION

This treats of the "Motion to Dismiss", filed by respondent, on the ground that petitioner has no legal capacity to appeal from his decision.

Petitioner, as surety of Rosol Dry Goods, an importer whose merchandise were seized and declared forfeited by respondent in Seizure Identification Nos. 3811 and 3812, has appealed to this Court by filing the instant petition, claiming that said decision is erroneous and illegal. Respondent, on the other hand, contends that petitioner has no legal capacity to bring this suit under Section 11 of Republic Act No. 1125.

This issue has been already squarely decided by this Court on January 12, 1961, against the petitioner in a sister case involving the same parties, and identical facts and issue, entitled, Philippines International Surety Co., Inc. v. Commissioner of Customs, C.T.A. Case No. 745, now on appeal in the Supreme Court (G. R. No. L-18291). Finding no valid and strong reason to depart from our ruling in said case, we find that the petitioner has no legal capacity to appeal to this Court.

WHEREFORE, the instant "Petition for Review" is hereby dismissed.

SO ORDERED.

Manila, December 3, 1962.

MARIANO NABLE
Presiding Judge

ROMAN M. UMALI
Associate Judge

AUGUSTO M. LUCIANO
Associate Judge