REPUBLIC OF THE PHILIPPINES
**COURT OF TAX APPEALS**
QUEZON CITY

***En Banc***

**REPUBLIC OF THE PHILIPPINES,**
*Petitioner,*

- versus -

**AMIRA C FOODS INTERNATIONAL DMCC,**
*Respondent.*

**CTA EB NO. 2210**
*(CTA Case No. 8557)*

***Present:***

**DEL ROSARIO, *PJ,***
**CASTAÑEDA, JR.,**
**UY,**
**RINGPIS-LIBAN,**
**MANAHAN,**
**BACORRO-VILLENA,**
**MODESTO-SAN PEDRO, *and***
**REYES-FAJARDO, *JJ.***

**Promulgated:**

**OCT 27 2021**
1:03 p.m.

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# RESOLUTION

**RINGPIS-LIBAN, *J.*:**

This resolves the "Motion for Reconsideration (on the June 03, 2021 Decision)"[1] timely posted by petitioner Republic of the Philippines (Republic) through registered mail on June 28, 2021[2], seeking reconsideration of this Court's June 3, 2021 Decision[3], the reversal of the July 18, 2019 Decision,[4] and November 22, 2019 Amended Decision[5] of this Court's First Division, and praying that another one be rendered dismissing the Petition for Review filed by respondent Amira C Foods International DMCC (Amira Foods).

As grounds for reconsideration, the Republic argues the following:

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[1] *Rollo,* unpaginated.
[2] Received by the Court *En Banc* on July 6, 2021.
[3] *Id.* at Note 1, pp. 1373-1406.
[4] *Id.,* pp. 102-142.
[5] *Id.,* pp. 144-150.

1. Based on *Feeder International Line, Pte., Ltd. vs. Court of Appeals, et al.,*[6] *Commissioner of Customs vs. Court of Appeals, et al.,*[7] *and Agriex Co., Ltd. vs. Villanueva, et al.*[8], actual importation into the Philippine customs territory is not required to confer jurisdiction over the Bureau of Customs (BOC) to enforce the country's tariff and customs law, as mere intent to unload is already sufficient;

2. The sacks of rice were not intended for transshipment but for domestic consumption since it did not comply with the requisites for an entry for immediate exportation under Section 2103 of the Tariff and Customs Code of the Philippines (TCCP);

3. The importation of rice was illegal because it was without the necessary import allocation from the NFA pursuant to Customs Memorandum Order (CMO) No. 20-2001;

4. The BOC is justified in issuing the Warrant of Seizure and Detention (WSD) against the 420,000 bags of rice for possible violation of Section 2530 (e), (f), and (l) of the TCCP; and

5. As regards the text messages received by Mr. Ghosh, the Republic opted not to present controverting evidence as the identities of the persons who supposedly sent the messages were not established and the allegation was not substantiated. However, it registered its opposition to the admission as evidence of the print-out of the text messages when the same were offered in evidence by Amira Foods.

On July 12, 2021, Amira Foods filed its Opposition (To the Motion for Reconsideration dated June 25, 2021), where it stated the following grounds in opposition:

1. The Republic's motion for reconsideration is pro-forma and should be denied outright;

2. The Court *En Banc* was correct in holding that:

    a. the subject rice was never imported into Philippine customs jurisdiction;

    b. mere intent to import is not a taxable transaction;

[6] G.R. No. 94262, May 31, 1991.
[7] G.R. Nos. 171516-17, February 13, 2009.
[8] G.R. No. 158150, September 10, 2014.

c. preparation for a contingency cannot be penalized, much less taxed, since the taxable event has not yet come to pass in reference to Amira Foods considering the possibility of importing the Indian White Rice into Philippine customs territory;

d. Amira Foods was constrained to amend its shipping documents so that MV Vinalines Mighty would be allowed entry to the Port of Subic where arrangements for the temporary storage of the rice cargo were made;

e. there was no unlawful importation of a regulated commodity and Amira Foods was not required to secure an import permit from the National Food Authority (NFA) upon entry of the cargo into the Subic Special Economic Zone (SSEZ); and

f. immediate exportation of transit cargo presupposes that there has been importation or entry into Philippine customs territory;

3. The Republic's reliance on the *Commissioner of Customs* case is misplaced since the Supreme Court concluded that the indication of a port within the Philippine customs territory as the port of discharge negated intent to export; and

4. The *Agriex* case is not on all fours with the instant case since in *Agriex*, there was probable cause to believe that the bags of rice were being smuggled into the Philippines considering that information obtained from customs officials of the Republic of Indonesia and Fiji Islands alleged that the consignees of the shipment were non-existent, whereas no fraud or misrepresentation attended the transshipment of the subject rice in this case.

After considering the arguments of both parties, it is apparent to this Court that, indeed, the arguments raised by the Republic in its Motion for Reconsideration are not new. They have been previously discussed and considered in the Decision dated July 18, 2019[9] and the Amended Decision dated November 22, 2019[10] of the First Division in CTA Case No. 8557. More importantly, they have also been exhaustively studied and considered by this Court prior to rendering our Decision dated June 3, 2021.[11]

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[9] *Id.* at Note 4.
[10] *Id.* at Note 5.
[11] *Id.* at Note 3.

In *La Bugal B'Laan Tribal Association, Inc. v. Ramos*[12], the Supreme Court, noting that the arguments and positions raised in the Motion for Reconsideration therein were already raised and discussed extensively, held that a further discussion of the same issues would not serve any useful purpose.

> "A close perusal of the above issues and the discussions thereof shows that they are a mere rehash of arguments and positions already raised and discussed extensively in the 246-page Resolution of December 1, 2004 penned by Justice Artemio V. Panganiban; as well as in the 125-page Dissenting Opinion of Justice Antonio T. Carpio, the 100-page Dissenting Opinion of Justice Conchita Carpio-Morales, the 29-page Separate Opinion of Justice Dante O. Tinga, and the 10-page Concurring Opinion of Justice Minita V. Chico-Nazario.
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> **Further discussion of these issues would not serve any useful purpose, as it would merely repeat the same justifications and reasons** already taken up in the foregoing Opinions, which tackled precisely those matters and even more; **any further elucidations, disquisitions and disputations would merely reiterate the same points already passed upon.**" *(Emphasis supplied)*

Considering that no new matters have been raised, the Republic's "Motion for Reconsideration (on the June 03, 2021 Decision)" is **DENIED** for lack of merit.

**SO ORDERED.**

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**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

**WE CONCUR:**

**ROMAN G. DEL ROSARIO**
Presiding Justice

Juanito C. Castañeda, Jr.
**JUANITO C. CASTAÑEDA JR.**
Associate Justice

**ERLINDA P. UY**
Associate Justice

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[12] G.R. No. 127882, February 1, 2005.

Catherine T. Manahan

**CATHERINE T. MANAHAN**
Associate Justice

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice

**MARIA ROWENA G. MODESTO- SAN PEDRO**
Associate Justice

Marian Ivy F. Reyes-Fajardo

**MARIAN IVY F. REYES-FAJARDO**
Associate Justice