

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

THIRD DIVISION

**PRIMELINE PRODUCTS
PHILIPPINES, INC., as
represented by LCB LEO
B. PILAPIL by virtue of a
Special Power of Authority duly
executed by the company thru
their Board of Directors,**

Petitioner,

CTA CASE NO. 9281

Members:

- versus -

**UY, Chairperson, and
RINGPIS-LIBAN, JJ.**

**HON. ALBERTO D. LINA,
COMMISSIONER OF CUSTOMS,**
Respondent.

Promulgated:

DEC 11 2018
C. 2:10 p.m.

X ----- X

RESOLUTION

Before this Court is respondent's **Motion for Reconsideration (Of the Resolution dated July 12, 2018)**, filed through registered mail on July 30, 2018 and received by the Court on August 6, 2018, without petitioner's comment despite notice as per Records Verification Report dated September 25, 2018.

At the outset, the Court fined respondent's counsel in the amount of ₱5,000.00 for failure of the latter to appear despite due notice on December 4, 2017.¹ Then, respondent's counsel moved for reconsideration in the imposition of a fine, which the Court partially granted by reducing the amount of fine to ₱3,000.00.²

¹ Order, docket, vol. 1, p. 483.

² Resolution dated January 18, 2018, docket, vol. 1, pp. 495-496.

Due to the failure of respondent's counsel to pay the reduced fine of ₱3,000.00, the Court ordered respondent's counsel to show cause why he should not be cited in contempt for failure to comply with a lawful order of the Court.³ Despite the aforesaid Court's order, respondent's counsel still failed to do so. As a result, in its Resolution dated July 12, 2018, the Court adjudged respondent's counsel guilty of indirect contempt and ordered him to pay a fine of ₱30,000.00.⁴

Thus, respondent's counsel moves for reconsideration.

In the instant motion, respondent prays for the reversal and setting aside of the Court's Resolution dated July 12, 2018.

Respondent's counsel explains that he belatedly realized of the unpaid fine of ₱3,000.00 when he received the Court's Resolution dated June 1, 2018. Respondent's counsel states that due to his workload as one of the most senior lawyers in the Office of the Solicitor General (OSG), he asked one of the OSG's messengers to pay the fine in his behalf; however, it was paid only on June 29, 2018. Respondent's counsel attached a copy of the Official Receipt No. 3799223 to the instant motion to prove such payment.

According to respondent's counsel, since it was the first time that a Court imposed a fine against him, he has inadvertently assumed that paying the fine would be sufficient; thus, he inadvertently failed to give notice and to submit a compliance with this Court. Respondent's counsel sincerely apologizes and manifests that he has no intention of undermining the authority of this Court.

A perusal of the records shows that respondent's counsel already paid the fine of ₱3,000.00 on June 29, 2018. Apparently, respondent's counsel already complied with the Court's order to pay the fine before the Court's Resolution dated July 12, 2018 was issued that adjudged the respondent's counsel guilty of indirect contempt.

Considering the foregoing and in the interest of substantial justice, the Court shall deem respondent's counsel substantially complied with the Court's Resolution dated January 18, 2018.

³ Resolution dated June 1, 2018, docket, vol. 2, pp. 529-530.

⁴ Resolution, docket, vol. 2, pp. 538-539.

Nonetheless, the Court REPRIMANDS respondent's counsel that he should be mindful of the Court's orders and processes in cases handled by him. Court orders are not mere perfunctory letters, thus should not be taken lightly, let alone ignored. Let this be served as a warning and future similar action will be dealt with severely.

WHEREFORE, respondent's **Motion for Reconsideration (Of the Resolution dated July 12, 2018)** is **GRANTED**. Accordingly, the Resolution dated July 12, 2018 is hereby **SET ASIDE**.

Further, considering the filing of the Memorandum of Petitioner on May 2, 2018 and the failure of respondent to file his memorandum as per Records Verification Report dated April 26, 2018, this case is now deemed submitted for decision.

SO ORDERED.


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice