

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

SUB-SEE PHILIPPINES INC. CTA Case No. 10102
and NORTHERN
ORIENTAL SHIPPING,
LTD.,

Petitioners,

-versus-

Members:

HON. REY LEONARDO B.
GUERRERO, in his official
capacity as
COMMISSIONER OF
CUSTOMS and ATTY.
ELVIRA CRUZ, in her
capacity as DISTRICT
COLLECTOR OF
CUSTOMS, PORT OF
CEBU,

DEL ROSARIO, P.J., Chairperson,
MANAHAN, and
REYES-FAJARDO, II.

Promulgated:

Respondents.

DEC 14 2023, 10:20AM

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RESOLUTION

REYES-FAJARDO, I.:

For the Court's resolution is petitioners' Motion for Reconsideration (To the Decision dated 10 August 2023) dated 06 September 2023,¹ taking into consideration respondents' Opposition dated 15 September 2023.²

¹ Motion for Reconsideration, Docket - Vol. II, pp. 1075 to 1082.

² Opposition, Docket - Vol. II, pp. 1146 to 1148.

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RESOLUTION

CTA Case No. 10102

Sub-see Philippines Inc. and Northern Oriental Shipping Ltd. v. Hon. Rey Leonardo B. Guerrero, in his official capacity as Commissioner of Customs and Atty. Elvira Cruz, in her capacity as District Collector of Customs, Port of Cebu

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On 10 August 2023, the Court promulgated a Decision³ ("Assailed Decision") denying petitioners' Petition for Review for lack of merit. The dispositive portion reads:

"**WHEREFORE**, in light of the foregoing considerations, the Petition for Review is **DENIED** for lack of merit. Accordingly, the assailed Decisions dated October 22, 2018 and May 28, 2019 rendered by respondents District Collector and Commissioner of Customs, respectively, are **AFFIRMED**."

SO ORDERED."

On 6 September 2023, petitioners filed a Motion for Reconsideration of the assailed Decision based on the following grounds:

1. The Court erred in holding petitioners liable to pay customs duties and taxes when MV Northern Queen remained to be a foreign vessel.
2. The Court erred in finding substantial evidence to justify the seizure and forfeiture on MV Northern Queen pursuant to Section 2534 of the Tariff and Customs Code of the Philippines when MV Northern Queen is not subject to duties and taxes.

On 18 September 2023, respondents filed an Opposition stating that no new matters have been introduced by petitioners to warrant a reconsideration or reversal of the assailed Decision.

On 19 October 2023, petitioners' Motion for Reconsideration, with respondents' Opposition, was submitted for resolution.

After a careful review of the records of this case, the Court finds no compelling reason to reverse or modify the assailed Decision dated 10 August 2023. The issues presented by petitioners have already been passed upon and discussed at length by the Court.

³ Decision, Docket - Vol. II, pp. 974 to 994.

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RESOLUTION

CTA Case No. 10102

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Petitioners adduced no substantial argument to warrant the reconsideration or modification sought. Any further discussion will only be unnecessarily repetitive.

As such, the Court finds no compelling reason to reconsider, modify or even reverse the assailed Decision. The pronouncement in *Social Justice Society (SJS) Officers, et al. v. Lim*,⁴ is instructive:

The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:

The filing of a motion for reconsideration, authorized by Rule 52 of the Rules of Court, does not impose on the Court the obligation to deal individually and specifically with the grounds relied upon therefor, in much the same way that the Court does in its judgment or final order as regards the issues raised and submitted for decision. This would be a useless formality or ritual invariably involving merely a reiteration of the reasons already set forth in the judgment or final order for rejecting the arguments advanced by the movant; and it would be a needless act, too, with respect to issues raised for the first time, these being, as above stated, deemed waived because not asserted at the first opportunity. It suffices for the Court to deal generally and summarily with the motion for reconsideration, and merely state a legal ground for its denial (Sec. 14, Art. VIII, Constitution); i.e., the motion contains merely a reiteration or rehash of arguments already submitted to and pronounced without merit by the Court in its judgment, or the basic issues have already been passed upon, or the motion discloses no substantial argument or cogent reason to warrant reconsideration or modification of the judgment or final order; or the arguments in the motion are too unsubstantial to require consideration, etc.

⁴ G.R Nos. 187836 & 187916, March 10, 2015.



RESOLUTION

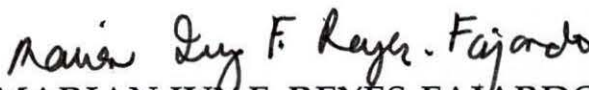
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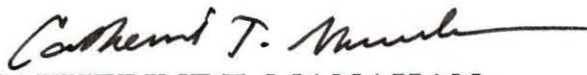
WHEREFORE, in light of the foregoing considerations, petitioners' Motion for Reconsideration (To the Decision dated 10 August 2023) is **DENIED** for lack of merit.

SO ORDERED.


MARIAN IVY F. REYES-FAJARDO
Associate Justice

WE CONCUR:

ON LEAVE
ROMAN G. DEL ROSARIO
Presiding Justice


CATHERINE T. MANAHAN
Associate Justice