REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

7107 ISLANDS SHIPPING CORPORATION, Petitioner,	C.T.A. EB NO. 912 (C.T.A. Case No. 7955)
	Present:
- versus -	DEL ROSARIO, *PJ* CASTAÑEDA, JR., BAUTISTA, UY, CASANOVA, FABON-VICTORINO, MINDARO-GRULLA, COTANGCO-MANALASTAS, *and* RINGPIS-LIBAN, *JJ.*
	Promulgated:
DEPARTMENT OF FINANCE, Respondent.	OCT 03 2014 4:30pm

x- -x

RESOLUTION

Fabon-Victorino, J.:

Before the Court is petitioner's *Motion for Reconsideration* of the Court's Decision promulgated on April 1, 2014, the dispositive portion of which reads:

> **WHEREFORE**, the Petition for Review filed on July 6, 2012, by petitioner 7107 Islands Shipping Corporation is hereby **DENIED,** for lack of merit. Accordingly, the assailed Decision and Resolution dated March 6, 2012 and June 6, 2012, are **AFFIRMED**.
>
> **SO ORDERED.**

Petitioner assails the foregoing Decision on the following grounds:

I. WITH ALL DUE RESPECT, THE HONORABLE COURT ERRED IN FINDING THAT THERE WAS ILLEGAL IMPORTATION AT THE TIME THE VESSEL SUBJECT OF THIS CASE ENTERED PHILIPPINE TERRITORY.

II. WITH ALL DUE RESPECT, THE HONORABLE COURT ERRED IN FINDING THAT PETITIONER COMMITTED FRAUD, WARRANTING THE FORFEITURE OF THE VESSEL SUBJECT OF THIS CASE.

By way of *Comment* filed on July 25, 2014, respondent counters that the instant *motion* is merely a rehash of the arguments that petitioner raised in its Petition for Review which respondent already refuted in its Comment and Memorandum filed before the Court. Significantly, the same arguments had been passed upon and resolved by the Court in the assailed Decision.

Nonetheless, respondent submits that petitioner failed to prove any of the grounds to justify the grant of her Motion for Reconsideration. Respondent posits that there was already importation of M/V Coco Explorer 2 when it arrived in the Philippines on September 4, 2007; Section 1202 of the Tariff and Customs Code of the Philippines (TCCP) does not distinguish between vessels and other articles sought to be imported; and the determination of when importation begins and ends, as well as when the customs taxes and duties are imposed upon the imported item are not within the mandate and powers of the Maritime Industry Authority (MARINA).

In *Reply* to respondent's *Comment*, petitioner reiterates that there was no importation when the subject vessel first entered Philippine territory on September 4, 2007; petitioner never committed fraud nor even intended to deprive the government of any lawful taxes and duties; and the jurisdiction over entry of and importation of foreign vessels is shared by the Bureau of Customs (BOC) and MARINA.

Petitioner's *motion* must fail.

Indeed, the contentions presented in the motion are but a reiteration if not mere amplification of petitioner's previous arguments which have been duly considered and thoroughly discussed by the Court in the assailed Decision of April 1, 2014. The discussion on the first issue is tucked in pages 15 to 21 while disquisition on the second issue is found in pages 21 to 26 of the Decision promulgated on April 1, 2014. Thus, the Court *En Banc* finds no justifiable reason or ground to modify much less reverse its ruling in the case at bar.

WHEREFORE, the instant *Motion for Reconsideration* is hereby **DENIED**, for lack of merit.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

We Concur:

ROMAN G. DEL ROSARIO
Presiding Justice

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

LOVELL R. BAUTISTA
Associate Justice

(On Leave)
ERLINDA P. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

(On Leave)

MA. BELEN M. RINGPIS-LIBAN
Associate Justice