REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF CUSTOMS, BUREAU OF CUSTOMS,
Petitioner,

- *versus* -

UNIVERSAL PACIFIC FOOD CORPORATION,
Respondent.

CTA *EB* No. 2517
(CTA Case No. 9151)

Present:

DEL ROSARIO, *P.J.,*
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, *and*
FERRER-FLORES, *JJ.*

Promulgated:
APR 20 2023 2:35pm

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DECISION

MANAHAN, *J.*:

Before the Court *En Banc* is a *Petition for Review* posted by the Commissioner of Customs (COC) on July 30, 2021 and received by the Court on October 21, 2021,[1] which seeks to reverse and set aside the Amended Decision dated November 11, 2020,[2] and the Resolution dated May 19, 2021[3], both rendered by the Third Division of this Court (Court in Division) in CTA Case No. 9151 entitled *"Universal Pacific Food Corporation vs. Commissioner of Customs, Bureau of Customs."*

We quote the dispositive portions of the Original Decision dated August 31, 2018 and the assailed Amended Decision and Resolution as follows:

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[1] EB Docket, pp. 10-31.
[2] EB Docket, pp. 37-54.
[3] EB Docket, pp. 56-60.

Original Decision dated August 31, 2018

> "**WHEREFORE**, the instant Petition for Review is **DISMISSED** for lack of jurisdiction.
>
> **SO ORDERED**."

Amended Decision dated November 11,2020 :

> "**WHEREFORE**, premises considered, petitioner's Motion for Reconsideration is **GRANTED** and its Petition for Review is **GIVEN DUE COURSE**. The dispositive portion of the Decision dated August 31, 2018 is hereby **AMENDED** to read, as follows:
>
> "**WHEREFORE**, the instant Petition for Review is **GRANTED**. The Decision of the Commissioner of Customs dated August 12, 2015 anent Petitioner's rice shipment, covered by Bill of Lading No. EGLV050300766382A is hereby **REVERSED** and **SET ASIDE**. Considering that Petitioner's rice shipments have already been auctioned. Respondents are hereby **ORDERED TO RELEASE** to Petitioner, the proceeds of the auction sale held last January 21, 2015 in the amount of P2,693,000.00, which are presently held in trust by Respondents, less the applicable ordinary duties, taxes, penalties, government fees and assessments, that may be assessed over the subject importation.
>
> **SO ORDERED**."

Resolution dated May 19, 2021

> "**WHEREFORE**, premises considered, Respondents' Motion for Reconsideration is **DENIED** for lack of merit."
>
> **SO ORDERED**."

THE PARTIES

Petitioner COC is the duly appointed head of the Bureau of Customs (BOC). His principal office address is at the Bureau of Customs Office, OCOM Building, Port Area, Manila.

Respondent Universal Pacific Food Corporation (UPFC) is a corporation duly organized and existing under Philippine laws with principal office address at Lot 9, Block 5, San Miguel Avenue, Ortigas Center, Pasig City.

THE FACTS

The facts as found by the Court in Division[4] are as follows:

"On November 6, 2013, a shipment of 28 x 20' inches containers said to contain 12,320 bags of White Rice 25% Broken consigned to UPFC arrived from Thailand on board the vessel MAMITSA under Registry No. RGP-0147.

The shipment was covered by Import Entry No. C223513-13, Bill of Lading EGLV050300766382A, Import Permit, Notice of Allocation, Certificate of Eligibility, Packing List and Invoice Certificate of Origin, Phytosanitary Certificate, Certificate of Analysis, Certificate of Fumigation and Certificate of Weight and Quality.

Petitioner paid the duties and taxes on the shipment based on the In-quota rate of 40%, under Tariff Heading No. 1006.3091A. Upon review of the import documents attached to Import Entry No. C223513-13, and submitted to Section 1, Formal Entry Division (FED), MICP, the quantity of rice petitioner is allowed to import is only 616,000 kgs or 14,500 bags under its Import Permit. Consequently, there was an excess of 104,000 kgs or 2,080 bags of White Rice.

Respondent released the twenty-four (24) containers consigned to petitioner except the containers bearing the numbers BMOU2044057, DFSU2167644, DRYU2674268 and EGSU3115421.

The District Collector of Customs, MICP, issued a Warrant of Seizure and Detention against Container Nos. BMOU2044057, DFSU21676454, DRYU2674268, and EGSU3115421 for violation of Section 2530 (F) of the Tariff and Customs Code (TCC), as amended, being in excess of the rice allocation set forth in petitioner's Import Permit and Certificate of Allocation issued by the National Food Authority (NFA).

On October 15, 2014, the District Collector, MCIP, issued an Order forfeiting the shipment in favor of the government. Consequently, on December 1, 2014, petitioner filed a Notice of Appeal.

On January 21, 2015, the Auction and Cargo Disposal Division (MICP) sold the subject shipment in favor of the government. Consequently, on December 1, 2014, petitioner filed a Notice of Appeal.

On January 21, 2015, the Auction and Cargo Disposal Division (MICP) sold the subject shipment through a public

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[4] In the Original Decision dated August 31, 2018.

auction and held the proceeds thereof in escrow pending the final determination of the case. xxx xxx xxx.

xxx xxx xxx

On August 19, 2015, petitioner received a copy of the Decision dated August 12, 2015 in Seizure Identification No. 380-2014 (MICP) from the COC denying its appeal and affirming the Forfeiture Order of the District Collector (MICP).

Thereafter, petitioner filed the instant Petition for Review before this Court on September 24, 2015.

xxx xxx xxx"

On August 31, 2018, the Court in Division rendered a Decision dismissing the Petition for Review for lack of jurisdiction. Pertinent portions of the Decision are quoted as follows:

> "For petitioner's failure to perfect an appeal within the reglementary period of thirty (30) days from receipt of the adverse decision, it has lost its right to appeal. There is nothing more to appeal as the decision sought to be appealed had already attained finality. Well-settled is the rule that judgments or orders become final and executory by operation of law and not by judicial declaration. It is axiomatic,therefore, that the finality of judgment becomes an established fact upon the lapse of the reglementary period to appeal."

Aggrieved by the dismissal of its Petition for Review, petitioner UPFC filed a Motion for Reconsideration on September 24, 2018 on the Decision dated August 31, 2018 and requested for a hearing on the motion which was granted by the Court.

The hearing on the motion for reconsideration originally scheduled on June 11, 2019 was canceled and moved to September 11, 2019.

During the hearing held on September 11, 2019, petitioner's counsel presented an envelope containing the Decision of the BOC. Whereupon, the Court issued a Resolution dated October 24, 2019 requiring petitioner UPFC to submit a Supplemental Offer of Evidence for the proper consideration of the Court.

On November 8, 2019, petitioner UPFC filed its Formal Offer of Evidence (FOE).

On February 4, 2020, the Court issued a Resolution requiring respondent COC to comment on petitioner's Supplemental FOE within ten (10) days from notice.

On February 24, 2020, respondent COC posted his Comment which was received by the Court on March 2, 2020.

On June 2, 2020, the Court issued a Resolution admitting petitioner UPFC's exhibits "C" and "C-1," subject to the Court's final evaluation and appreciation of their purposes, materiality, relevancy and probative value to the issues involved in this case.

On November 11, 2020, the Court in Division rendered an Amended Decision granting petitioner UPFC's Motion for Reconsideration and consequently reversed its Decision dated August 31, 2018 and concluded that the appeal to the Court was filed on time as the decision of the BOC was found to be received by petitioner UPFC on August 25, 2015 and not on August 19, 2015.

On December 9, 2020, respondent COC posted a Motion for Reconsideration on the Amended Decision[5] which was denied by the Court in Division in a Resolution dated May 19, 2021.

On December 22, 2020, petitioner UPFC filed its Comment/Opposition via electronic mail.

On May 19, 2021, the Court issued a Resolution denying respondent COC's Motion for Reconsideration.

The Resolution dated May 19, 2021 was received by respondent on July 1, 2021 and he filed a Motion for Extension of Time to File Petition for Review with the Court *En Banc* on October 21, 2021 requesting for an additional period of fifteen (15) days from July 16, 2021 or until July 31, 2021 within which to file a Petition for Review with the Court *En Banc.*

This was granted by the Court in a Resolution dated November 29, 2021 but ordered respondent *(now petitioner)* to submit certified true copies of the assailed Amended Decision

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[5] Received by the Court on January 4, 2021.

and Resolution within five (5) days from notice.

On February 9, 2022, petitioner COC filed his Compliance attaching the duplicate originals of the Amended Decision dated November 11, 2020 and the Resolution dated May 19, 2021.

On July 30, 2021, petitioner COC posted the instant Petition for Review which was received by the Court *En Banc* on October 21, 2021.

Respondent UPFC failed to file its Comment despite due notice,[6] thus, the Court *En Banc* submitted the instant Petition for Review for decision on April 6, 2022.

THE ISSUES

The grounds raised by the petitioner in his Petition for Review are as follows:

I.

THE THIRD DIVISION OF THIS HONORABLE COURT ERRED IN DISREGARDING ITS PREVIOUS RULING IN ITS DECISION DATED AUGUST 31, 2018 THAT THE COURT HAS NO JURISDICTION OVER THE CASE SINCE THE JUDGMENT HAD ALREADY ATTAINED FINALITY.

II.

THE THIRD DIVISION OF THIS HONORABLE COURT ERRED IN HOLDING THAT THE RICE IMPORTATIONS ARE NOT ILLEGAL AND SUBJECT TO FORFEITURE BUT MERELY SUBJECT TO ORDINARY CUSTOMS DUTIES AND SURCHARGE.

Petitioner's Arguments

Petitioner avers that the Court in Division erred in reversing its own decision dated August 31, 2018 and abandoned its earlier ruling on the lack of jurisdiction of this Court for respondent's failure to file an appeal with the Court within the period prescribed by law. Petitioner considers

[6] Records Verification dated March 11, 2022.

significant the date of receipt by respondent of the BOC Decision on August 19, 2015 which is clearly on record, hence, unassailable and should not have been disregarded by the Court in Division. He points to the various admissions by respondent as to the date of receipt of the BOC Decision on August 19, 2015 as clearly seen in respondent's Petition for Review with the Court in Division, in its Pre-Trial Brief and in the Joint Stipulation of Facts and Issue (JSFI) as well as in the Pre-Trial Order of the Court. Petitioner alleges that all these partake of judicial admissions as these were made during the course of the trial, and do not require any further proof.

Petitioner disregards the importance of the subsequent evidence offered by respondent proving receipt of the BOC decision on August 25, 2015 and contemplates the possibility that respondent might have received two (2) copies of the BOC Decision, one on August 19, 2015 and a second copy on August 25, 2015.

Petitioner cites Section 11 of Republic Act (RA) 9282 or *"An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA) Elevating its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, Otherwise Known as the Law Creating the Court of Tax Appeals,"* which grants a party a thirty (30) day period from receipt of the decision of the Commissioner of Customs (COC) to file an appeal with the Court of Tax Appeals. Counted from the original date of August 19, 2015, petitioner contends that the Petition for Review filed on September 24, 2015 was filed out of time depriving the Court of the jurisdiction to take cognizance of the case.

Petitioner also finds the Court in error when it ruled that the rice importations are not illegal and merely subject to the payment of ordinary customs duties and surcharge. He argues that fraud was committed by respondent as seen by its failure to secure an import permit and its non-declaration of the actual quantity of its rice importations thereby depriving the government of its right to collect the correct amount of duties, taxes and penalties. Petitioner emphasizes that the lack of an import permit makes such rice importation a prohibited importation liable for forfeiture under Section 2530 of the Tariff and Customs Code of the Philippines (TCCP).

As mentioned earlier, respondent failed to file its Comment to the Petition for Review.

THE COURT *EN BANC'S* RULING

We shall first resolve the issue of jurisdiction as this takes precedence over all the other issues raised in this case. As held by the Supreme Court in the case of *Bernadette S. Bilag, et.al. vs. Estela Ay-Ay, et.al.*[7], jurisdiction is a primordial issue that must be passed upon by a court before any other issue is adjudicated upon, thus:

> "Jurisprudence has consistently held that jurisdiction is defined as the power and authority of a court to hear, try and decide a case. In order for the court or an adjudicative body to have authority to dispose of the case on the merits, it must acquire among others, jurisdiction over the subject matter. xxx xxx **Thus when a court has no jurisdiction over the subject matter, the only power it has is to dismiss the action**. xxx xxx" (emphasis supplied)

Jurisdiction is conferred by law. The Court of Tax Appeals (CTA), as a court of special jurisdiction, can only take cognizance of matters that are clearly within its jurisdiction.[8]

Section 7(a) (1) of Republic Act (RA) No. 1125, as amended by RA No. 9282, provides for the Court's jurisdiction, thus:

> "Section 7. *Jurisdiction*. – The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
>
> (4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs."

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[7] G.R. No. 189950, April 24, 2017.
[8] *Commissioner of Internal Revenue vs. Silicon Philippines, Inc.*, G.R. No. 169778, March 12, 2014.

The Revised Rules of the Court of Tax Appeals (RRCTA), Section 3(a) (1), Rule 4 further provides as follows:

> "**Rule 4**
>
> Sec.3. Cases within the jurisdiction of the Court in Division. –
>
> The Court in Division shall exercise:
>
> (a) Exclusive original or appellate jurisdiction to review by appeal the following:
>
> (4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs."

It is also well-settled that the perfection of an appeal in the manner and within the period laid down by law is not only mandatory but also jurisdictional. The failure to perfect an appeal as required by the rules has the effect of defeating the right to appeal of a party and precluding the appellate court from acquiring jurisdiction over the case.[9]

Section 11 of RA 1125, as amended by RA 9282, gives a party a period of thirty (30) days from receipt of the assailed decision within which to file an appeal with the Court, and we quote as follows:

> "Section 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* – Any party adversely affected by a decision, ruling or inaction of the Commissioner of Internal Revenue, **the Commissioner of Customs,** the Secretary of Finance, the Secretary of Trade and Industry or the Secretary of Agriculture or the Central Board of Assessment Appeals or the Regional Trial Courts **may file an appeal with the CTA within thirty (30) days after the receipt of such decision or ruling or after the expiration of the period fixed by law for action as referred to in Section 7(a) (2) herein**." (emphases supplied)

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[9] *China Banking Corporation vs. City Treasurer of Manila,* G.R. No. 204117, July 1, 2015.

The records of this case show that a decision was issued by the Bureau of Customs on August 12, 2015 dismissing respondent's appeal and affirming the Order of the District Collector- Manila International Container Port (MICP).[10] What remains in dispute in the instant case is the timely filing of the appeal with the Court from said decision.

Petitioner maintains that respondent received the BOC decision on August 19, 2015, thus, rendering the subsequent Petition for Review filed with the Court on September 24, 2015, six days late. He further asserts that the allegation of respondent that it actually received the BOC decision on August 25, 2015 deserves scant consideration because of the alleged judicial admissions made by the latter during trial that prove that it was indeed received on August 19, 2015.

We find for the respondent.

A careful review of the records and evidence of this case shows that respondent inadvertently and mistakenly interchanged the dates August 19, 2015 with August 25, 2015 as the date of receipt of the BOC decision as seen in various pleadings filed during trial. In paragraph 11 of its Petition for Review[11] filed with the Court in Division, respondent is quoted as stating thus:

> "11. **On August 19, 2015, Petitioner received a copy of the Decision dated August 12, 2015** in Seizure Identification No. 380- 2014 (MICP) from the Commissioner of Customs denying Petitioner's appeal and affirming the Forfeiture order of the District Collector (MICP). Hence this Petition."

However, in Paragraph 4 of its Memorandum filed with the Court on July 10, 2017,[12] respondent states as follows:

> "4. **On August 25, 2015**, Petitioner received a copy of the Decision dated August 12, 2015 in Seizure Identification No. 380-2014 (MICP)." (emphasis supplied)

This apparent discrepancy in the dates of receipt was clarified by the presentation and offer of supplemental evidence, by respondent of Exhibits "C" and "C-1" which refer to the original envelope containing the BOC decision dated August 12,

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[10] Exhibit "P-2", Division Docket, pp. 32-37.
[11] Division Docket, pp. 12-22.
[12] Division Docket, pp. 210- 221.

2015 and the date indicated therein (August 25, 2015) as the date of dispatch and service to respondent, respectively.

Exhibits "C" and "C-1" were admitted by the Court in a Resolution dated June 2, 2020.[13]

Faced with convincing evidence that it received the BOC decision on August 25, 2015 and not on August 19, 2019, we do not wish to depart from the findings of the Court in Division in its Amended Decision dated November 11, 2020 when it ruled in favor of respondent in this manner, and we quote:

> "Similar to the situation obtaining *Kabalikat,* Petitioner has sufficiently convinced this Court that the "August 19, 2015," date repeatedly mentioned in its Petition for Review, Pre-Trial Brief, Joint Stipulation of Facts and Issues, as well as the Pre- Trial Order **is a mere reiteration of a typographical error it committed in its Petition.**
>
> Petitioner's Exhibits "C" and "C-1" which is an original envelope containing the Decision of the Commissioner of Customs (COC) show that the Decision was mailed by the BOC in the Central Post Office of Manila on August 19, 2015, and that this very same registered mail matter was dispatched by the Central Post Office of Manila and served to Petitioner on August 25, 2015.
>
> xxx xxx xxx
>
> All these point to the fact that the Decision could not have been received by Petitioner on August 19, 2015. The Court gives credence to Petitioner's averment in its Petition for Review that the Decision was indeed received on August 25, 2015, making its Petition for Review timely filed." (emphasis supplied)

Based on the above discussion, this Court rules that the Court in Division acquired jurisdiction over the case. The remaining issue to be resolved is whether or not the rice importations are illegal and subject to forefeiture.

Petitioner contends that an import permit is required to be secured prior to the importation of rice pursuant to Section 2 of RA No. 8178 or the "Agricultural Tarrification Act," as implemented by Section 4 of Memorandum Circular No. AO-2K13-003. According to him, failure of herein respondent to secure the required import permit makes such a prohibited

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[13] Division Docket, page 320.

importation liable for forfeiture under Section 2520 (f) of the TCCP.

Petitioner further observes that the excess rice importation of respondent was not properly declared in the import entry filed as well as in the other import documents submitted by respondent. Petitioner avers that these excess rice importations are considered as "undeclared items" that are liable for forfeiture in violation of Section 2503 of the TCCP.

The controversy centers on the issue of whether the subject rice importation of respondent complied with the existing laws and regulations at the time of importation, specifically on the requirement to secure an import permit from the National Food Authority (NFA).

This issue has already been resolved by the Court in several cases where an analysis was done on the impact of the Philippines' treaty obligations under the General Agreement on Tariffs and Trade (GATT) and Agreement on Agriculture *vis a vis* the requirement of securing an import permit for importing rice into the Philippines. In the case entitled *Sta. Rosa Farm Products Corporation vs. Commissioner of Customs*[14] (*Sta. Rosa* case), this Court had the occasion to provide a historical analysis on the importation of rice in the Philippines and its regulatory requirements, and we quote:

> "In 1994, the Philippines joined the World Trade Organization (WTO) as a founding member thereof, via the signing of the *Agreement Establishing the World Trade Organization* (which includes certain Multilateral Trade Agreements, such the *General Agreement on Tariffs and Trade* [GATT] and *Agreement on Agriculture*), through then Secretary of the Department of Trade and Industry, Secretary Rizalino Navarro, and after the adoption by the Philippine Senate of Resolution No. 97.[15]
>
> By virtue of the Philippines' membership in the WTO, certain restrictions on the entry of agricultural and food products into the country were either reduced, removed, or made subject to tariff instead. Specifically, Article XI of the 1994 requires the elimination of Quantity Restrictions (QRs); while Article XIII of the 1994 GATT entails non-discriminatory application of such restrictions. Thus, as a rule, no QRs are allowed to be imposed by any WTO member in its country.

[14] CTA Case No. 9932, February 3, 2021.
[15] Refer to *Tañada, et al. vs. Angara, et al.*, G.R. No. 118295, May 2, 1997.

However, Article 15 of the WTO *Agreement on Agriculture (on Special Differential Treatment)* provides that developing member countries, such as the Philippines, shall have the flexibility to implement reduction commitments over a period of up to ten (10) years. Furthermore, any extension of the Special Treatment can be negotiated, pursuant to Section B(8) of Annex 5; Special Treatment with Respect to Paragraph 2 of Article 4, WTO *Agreement on Agriculture.* Consequently, this Special Treatment temporarily permitted the Philippines to impose QRs on the importation of rice from the years 1995 to 2005.

With reference to, and consistent with, the WTO *Agreement*, Republic Act (RA) No. 8178, otherwise known as the *"Agricultural Tariffication Act"*, was enacted on March 28, 1996, amending Presidential Decree No. 4 under Section 5 thereof, giving power to the National Grains Authority, now the NFA, *"to establish rules and regulations governing the importation of rice and to license, impose and collect fees and charges for said importation for the purpose of equalizing the selling price of such imported rice with normal prevailing domestic prices"* and to *"undertake direct importation of rice or it may allocate import quotas among certified and licensed importers, and the distribution thereof through cooperatives and other marketing channels, at prices to be determined by the Council regardless of existing floor prices and the subsidy thereof, if any, shall be borne by the National Government."*

In 2006, pursuant to Article 4.2 and Section B of Annex 5 of the Agreement, the Special Treatment of the Philippines for rice was extended from July 1, 2005 to June 30, 2012. Thereafter, on July 14, 2014, the General Council of the WTO issued the *Decision on Waiver Relating to Special Treatment for Rice of the Philippines*, wherein the above-stated Special Treatment was extended until June 30, 2017.

On April 27, 2017, President Rodrigo Roa Duterte issued Executive Order (EO) No. 23 entitled "EXTENDING THE EFFECTIVITY OF THE MOST-FAVOURED-NATION RATES OF DUTY ON CERTAIN AGRICULTURAL PRODUCTS UNDER REPUBLIC ACT NO. 10863, OTHERWISE KNOWN AS THE CUSTOMS MODERNIZATION AND TARIFF ACT, AND THE OTHER PHILIPPINE COMMITMENTS UNDER THE WORLD TRADE ORGANIZATION DECISION ON WAIVER RELATING TO SPECIAL TREATMENT FOR RICE OF THE PHILIPPINES". **One of the whereas clauses of the said EO states that "on 1 July 2017, the Waiver Relating to Special Treatment for Rice shall cease to exist."**

In a Resolution issued by the Court in 2016 in the case entitled *Jade Bros Farm and Livestock, Inc. vs. Bureau of Customs and the Commissioner of Customs,*[16] and cited by the Court *En Banc* in its Amended Decision, it was concluded that during the period of June 30, 2012 up to July 14, 2014, the Philippines did not enjoy any Special Treatment under Annex 5 of the WTO Agreement on Agriculture. It was then ascertained by the Court in said case that the subject importations made by petitioner on November 2013 did not require import permits from the NFA, and we quote:

> "Going over the provisions of the WTO Agreement, the Court agrees with the petitioner **that at the time it imported the rice shipments in November 2013, there was no need to secure an import permit from the NFA**" (emphasis supplied)

Applying the foregoing conclusion reached by the Court in the aforecited case, the assailed Amended Decision ruled that the rice importations made by respondent (then petitioner) on November 26, 2013 fall within the window period when no import permits for rice importation were required. We quote with approval, the Amended Decision as follows:

> "Similar to the facts obtaining in the *Jade Bros.* case, the rice importations of Petitioner in the instant case occurred on **November 26, 2013**. This means that the importations were made after the Special Treatment expired on June 30, 2012, after the passing of the *NFA Memorandum Circular,* and before the *Waiver Decision* was afforded to the Philippines.
>
> Respondent COC justifies the seizure, detention, and auction of Petitioner's rice shipments on the purported illegality thereof, on account of the absence of import permits from the NFA, citing Section 2530 (f) of the TCCP. However, in view of the discussion above **as regards the applicability of the Special Treatment provisions of the WTO Agreement during that time, it is apparent that at the time Petitioner imported the rice shipments, there was no need to secure an import permit from the NFA.**" (emphasis supplied)

WHEREFORE, premises considered, the Petition for Review filed by petitioner COC is **DENIED**.

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[16] CTA Case No. 8886, September 21, 2016.

Accordingly, the Amended Decision dated November 11, 2020 of the Third Division of this Court is **AFFIRMED**.

SO ORDERED.

CATHERINE T. MANAHAN
Associate Justice

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

(On Official Leave)
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above Decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.

ROMAN G. DEL ROSARIO
Presiding Justice

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