REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

BUREAU OF CUSTOMS.,
Plaintiff-Appellant,

-versus-

MITSUBISHI MOTORS PHILIPPINES CORP.,
Defendant.

CTA AC NO. 116

Members:

CASTAÑEDA, *Chairperson,* and
MINDARO-GRULLA, *JJ.*

Promulgated: DEC 0 5 2018 1:35 p.m.

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RESOLUTION

Submitted for resolution is defendant's "Manifestation with Motion to Declare the Case Closed and Terminated" filed on November 13, 2018.

The Motion stems from an *Entry of Judgment*[1] certifying that the Decision of the Honorable Supreme Court promulgated on June 17, 2015 in the case docketed as "Mitsubishi Motors Philippines Corporation vs. Bureau of Customs", G.R. No. 209830, which set aside the decision of the Court of Appeals in CA-G.R No.99594, has become final and executory on January 18, 2016.

The dispositive portion of the Decision reads as follows:

> "**WHEREFORE**, the petition is **GRANTED**. Accordingly, the Resolutions dated June 7, 2013 and November 4, 2013 of the Court of Appeals (CA) in CA- G.R No.99594 are hereby **REVERSED** and **SET ASIDE**. Accordingly, a new one is entered DISMISSING the appeal of respondent Bureau of Customs to the Court of Appeals.

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[1] Annex "1", Manifestation With Motion To Declare The Case Closed And Terminated.

SO ORDERED."

Accordingly, in a Resolution dated September 2, 2015, the Honorable Supreme Court declared that "**NO FURTHER** pleadings or motions shall be entertained herein", to wit:

> "G.R. No. 209830 ***(Mitsubishi Motors Philippines Corporation vs. Bureau of Customs)***. - Acting on the Office of the Solicitor General's motion for reconsideration of the Decision dated June 17, 2015, and considering that the basic issues have already been passed upon, the Court resolves to **DENY** reconsideration with **FINALITY**."

In view of the foregoing, we GRANT the Motion to Declare the Case Closed and Terminated.

It is a fundamental legal principle that courts are precluded from altering or modifying a final and executory judgment pursuant to the Doctrine of Immutability of Judgment. The primary consequence of this doctrine is that the judgment may no longer be modified or amended by any court in any manner even if the purpose of the modification or amendment is to correct perceived errors of law or fact[2].

The rationale behind the rule was further explained in *Social Security System vs. Isip*[3], thus:

> "The doctrine of immutability and inalterability of a final judgment has a two-fold purpose: (1) to avoid delay in the administration of justice and thus, procedurally, to make orderly the discharge of judicial business and (2) to put an end to judicial controversies, at the risk of occasional errors, which is precisely why courts exist. Controversies cannot drag on indefinitely. The rights and obligations of every litigant must not hang in suspense for an indefinite period of time."

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[2] Mercury Drug Corporation and Rolando J. Del Rosario vs. Spouses Richard Y. Huang & Carmen G. Huang, and Stephen G. Huang, G.R. No. 197654, August 30, 2017.
[3] Social Security System vs. Isip, G.R. NO. 165417 : April 4, 2007.

Consequently, it becomes the Court's ministerial duty to grant the motion, which must conform to that ordained or decreed in the dispositive part of the decision.

WHEREFORE, premises considered, the Manifestation is **NOTED**. Defendant's Motion to Declare the Case Closed is **GRANTED**. Accordingly, this case is hereby declared **CLOSED and TERMINATED.**

SO ORDERED.

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

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