

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
Quezon City

**EN BANC**

COMMISSIONER OF  
CUSTOMS,

Petitioner,

CTA EB NO. 2698  
(CTA Case No. 9551)

Present:

- versus -

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

SL HARBOR BULK  
TERMINAL CORPORATION,  
Respondent.

Promulgated:

OCT 15 2024

X ----- X  
3:15 p.m.

**RESOLUTION**

**BACORRO-VILLENA, J.:**

For the Court *En Banc*'s resolution is petitioner Commissioner of Customs' (**petitioner's/COC's**) "Motion for Reconsideration (Re: Decision dated March 8, 2024)"<sup>1</sup> (**MR**) filed *via* registered mail on 05 April 2024<sup>2</sup>, with respondent SL Harbor Bulk Terminal Corporation's (**respondent's**) "Opposition" filed on 24 May 2024. 8

<sup>1</sup> Rollo, Volume II, pp. 862-872.

<sup>2</sup> Received by the Court on 16 April 2024.

The MR seeks the reversal of the Court *En Banc*'s Decision dated 08 March 2024<sup>3</sup> (**assailed Decision**), denying petitioner's Petition for Review<sup>4</sup> filed on 10 October 2022. The dispositive portion of the assailed Decision reads, thus:

...  
**WHEREFORE**, the foregoing premises considered, the Petition for Review filed by petitioner Commissioner of Customs on 10 October 2022 is hereby **DENIED** for lack of merit. Accordingly, the assailed Decision and Resolution dated 24 February 2022 and 18 August 2022, respectively, of the First Division in CTA Case No. 9551 entitled *SL Harbor Bulk Terminal Corporation v. Commissioner of Customs*, are **AFFIRMED**.

**SO ORDERED.**

...  
In the MR, petitioner argues that a cursory reading of the provisions of the Customs Modernization and Tariff Act (**CMTA**) together would show that the existence of an Alert Order (**AO**) is not the only circumstance or situation that would lead to the issuance of a Writ of Seizure and Detention (**WSD**). Alternatively stated, petitioner contends that an AO is not necessary before the issuance of a WSD, particularly in the present case. Petitioner adds that probable cause existed for the issuance of a WSD.

On the other hand, respondent echoes in agreement the pronouncements of the First Division and the Court *En Banc* when both declared an AO as a prerequisite to a WSD.

**We resolve.**

At the onset, it is noted that petitioner has recycled his or her arguments before the Court in Division and before the Court *En Banc*. As the records clearly bear, these issues have already been passed upon and discussed exhaustively. Thus, We no longer find it worthwhile to make further exposition and rehash Our own discussions concerning the legal and factual basis of petitioner's claims. In any case, We remain firm in Our earlier proclamations that any further findings on probable

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<sup>3</sup> Id., pp. 830-850.  
<sup>4</sup> Id., Volume I, pp. 8-31.

**RESOLUTION**

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cause will not operate to cure the due process violations committed against respondent (which rendered the herein subject seizures illegal).

Relevantly, in *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*<sup>5</sup>, the Supreme Court explained, to wit:

...

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.

...

Furthermore, the Supreme Court in *Shangri-La International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*<sup>6</sup> ruled:

...

The bulk of the aforementioned grounds is a mere rehash of movant's previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject

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<sup>5</sup> G.R. No. 109645 (Resolution), 04 March 1996.

<sup>6</sup> G.R. No. 159938, 22 January 2007: Citation omitted and emphasis supplied.

Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. **As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.**

...

Indubitably, it is the movant’s duty to convincingly show grounds for a reconsideration of an assailed judgment or order, or at the least give its previous arguments a fresh perspective in such a way that would warrant a re-examination of the case. Unfortunately, in the instant case, petitioner had failed to do so.

**WHEREFORE**, the foregoing premises considered, petitioner’s “Motion for Reconsideration (Re: Decision dated March 8, 2024)” filed on 05 April 2024 is hereby **DENIED** for lack of merit.

**SO ORDERED.**

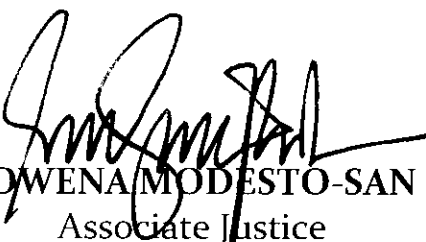
  
JEAN MARIE A. BACORRO-VILLENA  
Associate Justice

**WE CONCUR:**

  
ROMAN G. DEL ROSARIO  
Presiding Justice

  
MA. BELEN M. RINGPIS-LIBAN  
Associate Justice

  
CATHERINE T. MANAHAN  
Associate Justice

  
MARIA ROWENA MODESTO-SAN PEDRO  
Associate Justice

  
MARIAN IVY F. REYES-FAJARDO  
Associate Justice

  
LANEE S. CUI-DAVID  
Associate Justice

  
CORAZON G. FERRER-FLORES  
Associate Justice

INHIBITED  
HENRY S. ANGELES  
Associate Justice