

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

MARVIN RULONA REYES,

Petitioner,

CTA CASE NO. 10340

- versus -

COMMISSIONER OF CUSTOMS,
BUREAU OF CUSTOMS,

Respondent.

Members:

RINGPIS-LIBAN, *Chairperson*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

Promulgated:

NOV 27 2024

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RESOLUTION

RINGPIS-LIBAN, J.:

For resolution is Respondent’s “Motion for Reconsideration (Re: Decision dated August 7, 2024)”¹ (“Motion for Reconsideration”) filed on August 27, 2024, with Petitioner’s “Comment/Opposition (Re: Respondent’s Motion for Reconsideration)” (“Comment/Opposition”) filed on September 20, 2024.

On August 07, 2024, the Court promulgated a Decision² granting the Petition for Review filed by Petitioner against the Commissioner of Customs, and ordered the release of the subject vans owned by Petitioner, the dispositive portion of which states as follows:

“**WHEREFORE**, premises considered, the Petition for Review filed on September 04, 2020 is **GRANTED**. The assailed Decision dated July 21, 2020 of the Commissioner of Customs is **REVERSED, ANNULLED and SET ASIDE**. The Warrant of Seizure and Detention issued against the two (2) aluminum closed

¹ Docket, pp. 286-290.

² *Id.*, pp. 256-280.

vans with plate numbers CAP 6868 and CAK 7736 is **LIFTED** and the vans are ordered **RELEASED** to Petitioner.

SO ORDERED.”

In its Motion for Reconsideration, Respondent prays that the Assailed Decision be reconsidered, and a new one be issued dismissing the instant case for lack of merit.

Respondent, citing *Rieta v. People of the Philippines*³, avers that a person who is caught with smuggled goods is presumed to be engaged in smuggling. Petitioner has effective control over the two (2) closed vans which were apprehended *in flagrante* while transporting smuggled electronic goods.

Respondent maintains that Petitioner's mere denial of having knowledge of said unlawful act cannot overturn this presumption.

Meanwhile, Petitioner, in its Comment/Opposition, claims that the Supreme Court case of *Rieta v. People of the Philippines* is not at all fours in the instant case.

Petitioner also contends that the concept of presumptive control applies only when there is no satisfactory explanation for the presence of smuggled goods in a particular place or vehicle.

Finally, Petitioner asserts that Respondent had failed to rebut Petitioner's denial of knowledge of the unlawful act, and present any positive evidence establishing such knowledge to justify the forfeiture of the vans.

After due consideration, the Court finds Respondent's "Motion for Reconsideration bereft of merit.

Petitioner's motion merely reiterates or amplifies the arguments previously raised in the Petition for Review which were already considered and extensively discussed upon by this Court in the assailed Decision.

In the case of *Shangri-La International Hotel Management Ltd., Et Al. v. Developers Group of Companies, Inc.*⁴, the Supreme Court denied respondent's Motion for Reconsideration for being a mere reiteration of their previous

³ G.R. No. 147817, August 12, 2004.

⁴ G.R. No. 159938, January 22, 2007.

arguments, and for failure to raise matters substantially plausible or compellingly persuasive to warrant the reversal of the assailed Decision, thus:

“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 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.”

It must be stressed that among the ends to which a motion for reconsideration is addressed, one is precisely to convince the Court that its ruling is erroneous and improper, contrary to law or the evidence.⁵ If the movant failed to do so, the motion for reconsideration must necessarily fail.

More importantly, a *prima facie* presumption only arises when certain facts or evidence lead to a reasonable inference or conclusion, absent any contradictory evidence.

In this case, there is contrary evidence. The Court remains convinced that indeed Petitioner had no knowledge much less any participation in the in the smuggling of the electronic gadgets. We give probative value to his testimony, considering that his statement remains uncontroverted. The evidence presented by Respondent hardly prove Petitioner’s knowledge of the illegal conveyance especially against his categorical and unrefuted denial.

Thus, We see no cogent reason to overturn the assailed Decision and order the forfeiture of the two (2) closed aluminum vans.



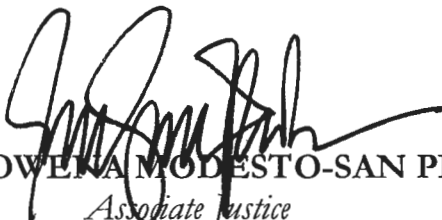
⁵ Teodulo M. Coquilla v. The Hon. Commission on Elections and Mr. Neil M. Alvarez, G.R. No. 151914, July 31, 2002.

WHEREFORE, premises considered, Respondent's "Motion for Reconsideration (Re: Decision dated August 7, 2024)" is **DENIED** for lack of merit.

SO ORDERED.


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

WE CONCUR:


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

(On Leave)
CORAZON G. FERRER-FLORES
Associate Justice