REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

En Banc

VICTOR R. DEL ROSARIO RICE MILL CORPORATION,
Petitioner,

-versus-

HON. REY LEONARDO B. GUERRERO, IN HIS OFFICIAL CAPACITY AS COMMISSIONER OF CUSTOMS, ATTY. ERASTUS SANDINO AUSTRIA, IN HIS OFFICIAL CAPACITY AS DISTRICT COLLECTOR, MANILA INTERNATIONAL CONTAINER PORT, AND THE BUREAU OF CUSTOMS,
Respondents.

CTA *EB* NO. 2731
(CTA Case No. 10082)

Present:

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

Promulgated:
FEB 24 2025 1:25

x -- x

RESOLUTION

MODESTO-SAN PEDRO, J.:

Before the Court is petitioner's *Motion for Reconsideration (Re: Decision dated 18 July 2024)*, filed on August 2, 2024, with respondents' *Comment (on the Motion for Reconsideration dated July 18, 2024)*, filed via registered mail on September 9, 2024. Petitioner assails the Decision of this Court, dated July 18, 2024, which denied its Petition for Review for lack of merit.

The Motion lacks merit as well.

Petitioner's first argument is that *Customs Memorandum Order ("CMO") No. 17-2019* is inapplicable to its case as the same was issued on April 15, 2019, whereas the goods were declared abandoned prior to that date. However, it does not explain *why* the date on which the goods were declared abandoned is relevant here. It is silent on the Court *En Banc*'s observation that the Decrees of Abandonment had yet to attain finality when *RMO No. 17-2019* was issued. More importantly, it does not explain why the date on which the goods were declared abandoned is controlling here and not the date of the issuance of the Consolidated Order on May 2, 2019, when the procedural issue here involves said Consolidated Order specifically. The argument consequently holds no water. Petitioner's additional argument that the Consolidated Order is a ruling on its Letter-Appeal is similarly silent on the absence of any mention of the latter in said Order. As such, it fails as well.

Petitioner's second argument misunderstands Our ruling, claiming that the Court *En Banc* characterized it as a regular importer due to the number of Motions it filed. This is patently false. Our finding that petitioner is a regular importer was based on the number of *shipments* involved in the case, as well as the testimony of its own witness, Wally C. Maniego.[1] We later concluded that petitioner was aware of the assessment due to its *repeated* claim that the values of its importation were appraised higher than the real transaction value, a claim it uniformly raised across its Motions to Set Aside/Recall. The logic here is that petitioner could not have *repeatedly* claimed that the assessment against it was erroneous *if it was not aware of such assessment*. Neither this nor Our finding that petitioner is a regular carrier is based on a mere number of motions. Since the argument misconstrues Our reasoning and targets an idea We never raised to begin with, it fails as well.

Petitioner's third and final argument is that its advance payment of custom duties was already debited from its account and credited to that of the Bureau of Customs ("BOC"). However, this still does not address the Court *En Banc*'s finding that the amounts debited were merely earmarked for future payments and that the crediting to the BOC's account would only be processed after the issuance of assessment notices. The argument seems to once again be wielded against a misunderstanding or oversimplification of the actual reasons discussed in the Decision. In any case, the argument is based purely on the testimony of petitioner's witness and still lacks sufficient evidence to support it, such as the lists of shipments processed for payment, with the relevant single administrative documents, mentioned by petitioner's own witness. The argument is thus insufficient to prove that petitioner did, indeed, duly pay the custom duties and taxes at issue.

In summary, then, the Motion fails to substantially challenge Our ruling, which consequently must be retained.

ACCORDINGLY, the instant *Motion for Reconsideration (Re: Decision dated 18 July 2024)*, filed on August 2, 2024, is hereby **DENIED** for lack of merit.

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[1] Decision, dated July 18, 2024, p. 15, *Rollo*, p. 260.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

WE CONCUR:

(Inhibited)
ROMAN G. DEL ROSARIO
Presiding Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
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

HENRY S. ANGELES
Associate Justice