REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MACONDRAY & CO., INC., in
its capacity as agent of
the MS "TIJUCA",
Petitioner,

- versus - C.T.A. CASE NO. 2089

THE COMMISSIONER OF CUSTOMS,
Respondent.

x - - - - - - - - - - - - - - x

7/28/73

RESOLUTION

This refers to a petition for review filed by petitioner on April 8, 1970, praying for the reversal of the decision of respondent Commissioner of Customs dated February 25, 1970, which modified that of the Collector of Customs of Manila in Customs Case No. 922, imposing an administrative fine of ₱15,000.00 for unloading cargo before arrival at the port of destination, in violation of Section 2517 of the Tariff and Customs Code, and for carrying unmanifested cargo which is penalized under Section 2521 of the same Code.

On May 8, 1970, respondent filed his answer to the petition for review and thereafter the case was set for hearing which, however, was several times postponed upon request of either or both parties.

Before the case could be tried on the merits, counsel for petitioner offered to settle the case, in a letter to respondent dated October 10, 1972, by the payment of the sum of ₱7,500.00 in full and complete settlement of the case. This offer of settlement was accepted by respondent "provided that the same is submitted to the Court of Tax Appeals for its approval."

Finding the imposition of the fine in this case, as finally approved by respondent, in accordance with law (Section 2521, Tariff and Customs Code), the same is hereby approved. Accordingly, upon payment of the said sum of ₱7,500.00, the case shall be considered closed and terminated.

SO ORDERED.

Quezon City, April 28, 1973.

ROMAN M. UMALI
Presiding Judge

WE CONCUR:

ESTANISLAO R. ALVAREZ
Associate Judge

RAMON L. AVANCEÑA
Associate Judge