

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

**FABROSSI FOOD GROUP INC.,
ENZED TRADE INC., D. ASILO
MEATSHOP, D.E.A. MEAT
TRADING AND IMPORT CORP.,
FOOD SPHERE INC., VIRGINIA
FOOD, INC., and PHILIPPINE
ASSOCIATION OF MEAT
PROCESSOR'S, INC. (PAMPI),**
Petitioners,

CTA EB NO. 2742
(CTA Case No. 10111)

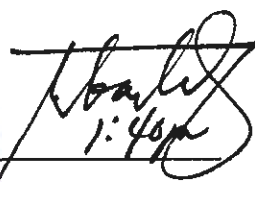
Present:

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

- versus -

**BEREAU OF CUSTOMS as
represented by the Hon.
Commissioner REY LEONARDO
B. GUERRERO,**
Respondent.

Promulgated:
APR 30 2026



X- ----- X

RESOLUTION

FERRER-FLORES, J.:

For the Court's resolution are:

1. petitioners' **Motion for Reconsideration (MR)** filed on March 20, 2025¹ with respondent's **Comment (on Motion for Reconsideration dated March 13, 2025)** (*Comment on MR*) filed on May 26, 2025 via registered mail, and received by the Court on May 29, 2025;²

¹ Rollo, pp. 669-682.

² Id. at 780-782.

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2. respondent's **Motion for Reconsideration (on Resolution dated August 4, 2025)** filed via registered mail on August 20, 2025, and received by the Court on August 28, 2025,³ with petitioners' **Comment (Re: Resolution dated November 19, 2025)** filed via accredited courier on November 24, 2025, and received by the Court on November 25, 2025;⁴ and,
3. petitioners' **Manifestation with Compliance** filed via accredited courier on January 8, 2026, and received by the Court on January 9, 2026.⁵

For the orderly resolution of the matters brought before us, the Court shall first delve into the other incidents prior to resolving petitioners' *MR*.

Respondent's Motion for Reconsideration with petitioners' Comment; and, petitioners' Manifestation with Compliance

In the Minute Resolution dated August 4, the Court deemed as not filed respondent's *Comment on MR* for failure to transmit the e-mail copy pursuant to *En Banc* Resolution No. 8-2024.

Respondent then filed a *Motion for Reconsideration (on the Resolution dated August 4, 2025)*, stating that the Office of the Solicitor General (OSG) electronically filed the *Comment*, however, due to the instability of the OSG's server, the acknowledgment e-mail generated by the e-filing system came up blank. Respondent avers that the undersigned solicitor coordinated the matter with the Case Management Department and was told verbally that the pleading was filed as long as an e-mail was generated.

Respondent apologizes for the delayed submission of the attached electronic copy of the *Comment on MR* and prays that the Minute Resolution dated August 4, 2025 be reconsidered and the *Comment on MR* be admitted and considered in the resolution of petitioners' *MR*.

Petitioners, on the other hand, oppose respondent's *Motion* arguing that there was indeed lapse on the part of respondent by not confirming with the Court whether its *Comment on MR* was received. Further, petitioners aver

³ *Rollo*, pp. 771-773.

⁴ *Id.* at 789-794.

⁵ *Id.* at 810-812.

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that rules bind even the government and government lawyers must comply strictly with procedural guidelines. Negligence of counsel binds the client.

Petitioners, however, only filed four copies of its *Comment (Re: Resolution dated November 19, 2025)* per Records Verification Report dated November 25, 2025. In the Minute Resolution dated January 5, 2026, the Court required petitioners to submit additional six copies of the said *Comment*.

On January 9, 2026, the Court received petitioners' *Manifestation with Compliance*, along with the six additional copies, filed on January 8, 2025 via LBC with e-mail transmittal dated on even date. Petitioners' *Manifestation with Compliance* is hereby **NOTED**.

In the interest of justice, and to allow a full determination of petitioners' *MR*, the Court reconsiders the Minute Resolution dated August 4, 2025 and admits respondent's *Comment on MR*.

Petitioners' MR with respondent's Comment on MR

Petitioners assail the Decision dated February 28, 2025 denying the *Petition for Review* for lack of merit.

In this *MR*, petitioners aver that Customs Memorandum Circular (CMC) No. 131-2019 and the demand letters issued pursuant to it are null and void for being violative of its right to due process. The lack of publication and the implementation without prior notice infringed on petitioners' right to due process.

Moreover, petitioners submit that it should be the Post Clearance Audit Group that should assess for deficiency payments and not the District Collector.

In refutation, respondent points out in its *Comment on MR* that the motion merely reiterates and amplifies the previous arguments contained in the *Petition for Review* dated March 17, 2023, which have already been addressed in its *Comment* dated August 3, 2023. No new matters have been introduced by petitioner to warrant the reconsideration or reversal of the assailed Decision.

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Petitioners' *MR* lacks merit.

As respondent aptly points out, petitioners raised no new matter for the Court's consideration and the arguments in the present *MR* are mere reiterations of the arguments raised in the *Petition for Review*, which the Court already considered and passed upon.

To put this case to rest, the Court, once again, affirms that there is no violation of petitioners' right to due process. CMC No. 131-2019 was validly issued and does not require prior publication. Considering that CMC No. 131-2019 is interpretative in nature, its applicability needs nothing further than its bare issuance, for it gives no real consequence more than what the law has already ascribed.⁶

In this respect, the Supreme Court ruling in *Social Justice Society (SJS) Officers, et al. v. Lim*,⁷ is instructive:

The grounds relied on being mere reiterations of the issues already passed upon by the Court, there is no need to "cut and paste" pertinent portions of the Decision or re-write the ponencia in accordance with the outline of the instant motion.

As succinctly put by then Chief Justice Andres R. Narvasa in *Ortigas and Co. Ltd. Partnership v. Judge Velasco* on the effect and disposition of a motion for reconsideration:

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.

⁶ *Commissioner of Internal Revenue vs. Michel J. Lhuillier Pawnshop, Inc.*, G.R. No. 150947, July 15, 2003.

⁷ G.R. Nos. 187836 & 187916, March 10, 2015 (Resolution).

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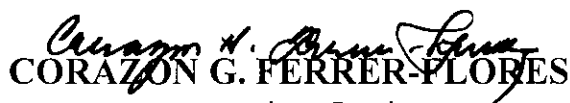
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All told, petitioners' *MR* failed to present matters warranting reconsideration from this Court. The Court need not elaborate further on the issues already addressed only to affirm the assailed Decision.

ACCORDINGLY, respondent's **Motion for Reconsideration** (on Resolution dated August 4, 2025) is **GRANTED**. Respondent's **Comment** (on Motion for Reconsideration dated March 13, 2025) is admitted and made part of the records of this case.

Petitioners' **Motion for Reconsideration** filed on March 20, 2025 is **DENIED** for lack of merit.

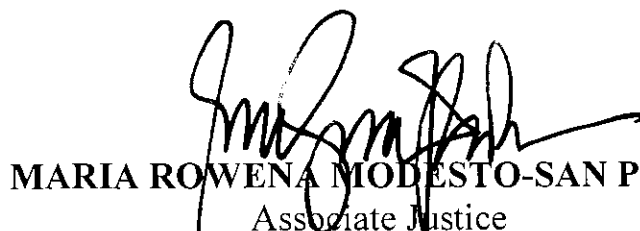
SO ORDERED.


CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Presiding Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

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MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


HENRY S. ANGELES
Associate Justice