

**REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY**

**FIRST DIVISION**

**SUB-SEE PHILIPPINES, INC.,      CTA Case No. 10013  
and NORTHERN ORIENTAL  
SHIPPING LTD.,**

*Petitioners,*

*-versus-*

Members:

**DEL ROSARIO, P.J., Chairperson,  
FABON-VICTORINO, and  
MANAHAN, JJ.**

**ATTY. ELVIRA CRUZ in her  
capacity as DISTRICT  
COLLECTOR OF CUSTOMS,  
PORT OF CEBU,**

Promulgated:

*Respondent.*

OCT 08 2019 1:45 p.m.

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**R E S O L U T I O N**

On January 21, 2019, petitioners filed a *Petition*, docketed as CTA Case No. 10013, with a prayer for the issuance of a Temporary Restraining Order (TRO) against respondent Collector of Customs, restraining her from proceeding with any auction sale involving the vessel MV Northern Queen (the Vessel).

On April 8, 2019, respondent posted her *Motion to Dismiss with Opposition to the Application for TRO and Motion for Resetting*, which was received by the Court on April 15, 2019. Respondent states that petitioners failed to comply with the doctrine of exhaustion of administrative remedies and that there is no basis to issue a Temporary Restraining Order/Writ of Preliminary Injunction.

On May 6, 2019, petitioners filed their *Comment to Respondent's Motion to Dismiss/Opposition*, stating that they exhausted all available remedies before resorting to the Court.

On June 27, 2019, the Court received petitioner's *Urgent Motion to Dismiss on the Ground of Mootness*, stating that on May 28, 2019, the Hon. Rey Leonardo Guerrero, the Commissioner of the Bureau of Customs, rendered a Decision on the main case subject of the instant *certiorari*. Petitioner states that the Commissioner of Customs' Decision is a

supervening event which renders any resolution to be made by this Court moot and academic.

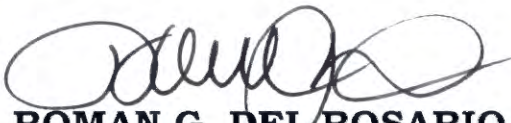
On August 20, 2019, respondent posted her *Comment (Re: Urgent Motion to Dismiss on the Ground of Mootness dated June 27, 2019)*, which was received by the Court on August 29, 2019. Respondent re-pleads her arguments in her Motion to Dismiss and prays for the dismissal of the instant Petition.

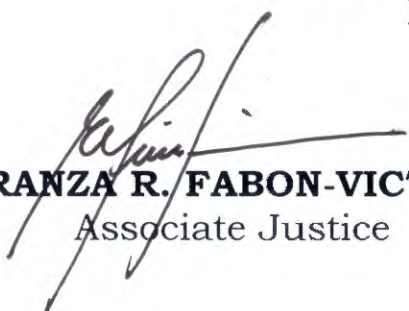
For the reasons stated in petitioner's *Urgent Motion to Dismiss on the Ground of Mootness*, and mirrored in respondent's *Motion to Dismiss with Opposition to the Application for TRO and Motion for Resetting*, the instant Petition should be dismissed. As stated by the petitioner, one of the reliefs sought in the instant Petition – that its Notice of Appeal be given due course by the respondent Collector of Customs – has been addressed by the Decision issued by the Commissioner of Customs.

**WHEREFORE**, respondent's *Motion to Dismiss with Opposition to the Application for TRO and Motion for Resetting* and petitioner's *Urgent Motion to Dismiss on the Ground of Mootness* are both **GRANTED**. Accordingly, the instant Petition is **DISMISSED** for being moot.

Petitioner's *Motion for Issuance of a Writ of Preliminary Injunction and/or Temporary Restraining Order*, included in the subject Petition is likewise **MOOT**.

**SO ORDERED.**

  
**ROMAN G. DEL ROSARIO**  
Presiding Justice

  
**ESPERANZA R. FABON-VICTORINO**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice