REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

JOHN PAUL V. MEDINA, Owner and Proprietor of JPM MEDICAL TRADING, Petitioner,	**CTA CASE NO. 10277**
	Members:
- versus -	**RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF CUSTOMS, Respondent.	Promulgated: JUN 11 2024 11:50 a.m.

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RESOLUTION

FERRER-FLORES, J.:

Before the Court is respondent's **Motion for Reconsideration [Of the Decision dated 11 December 2023]** filed through registered mail on February 16, 2024, and received by the Court on February 22, 2024, with petitioner's **Comment/Opposition (re Respondent's Motion for Reconsideration dated 14 February 2024)** filed on March 1, 2024.

On December 11, 2023, the Court promulgated a Decision lifting the Warrant of Seizure and Detention of petitioner's medical goods and effectively reversing respondent's Order dated March 23, 2020, the dispositive portion of which is quoted as follows:

> **WHEREFORE,** in light of the foregoing considerations, the present *Amended Petition for Review* is **GRANTED**. Accordingly, the assailed Order dated March 23, 2020 of respondent is **REVERSED and SET ASIDE**, and the Warrant of Seizure and Detention No. 2019-086 is **RECALLED and LIFTED**. Moreover, respondent or the BOC is **ORDERED TO RELEASE** the subject seized medical goods, as enumerated in Annex '2', to petitioner sans the payment of duties and taxes.
>
> **SO ORDERED.**

In his Motion, respondent prays that the above Decision be reconsidered and set aside by imploring the Court to take a second and hard look on the conclusions reached therein based on the following grounds, *viz.*:

> I
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> The Honorable Court ruled contrary to the Rules of Court and settled jurisprudence in declaring the assailed *Order* as appealable, despite the clear wording in its dispositive portion showing that it is an interlocutory order.
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> II
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> The Honorable Court seriously erred when it did not decide the case on the merits even after declaring that it had jurisdiction over the assailed *order*.
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> III
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> Respondent did not commit reversible error in disregarding petitioner's documents for being mere photocopies.
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> IV
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> Petitioner did not submit proof of payment of duties and taxes as required by Section 224 of the Customs Modernization and Tariff Act (CMTA).
>
> V
>
> The assailed Order has been superseded by the 24 April 2020 *Order* of the Port of Manila District Collector directing the forfeiture of petitioner's goods.

On the other hand, in its Comment, petitioner primarily asserts the following: (a) the issue of whether the assailed Order was appealable was already considered and passed upon by the Court in its previous resolutions; and, (b) the ruling of the Court was in accordance with Section 1127 of the CMTA and Customs Memorandum Order (CMO) No. 4-2018.

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

A cursory reading of the issues raised by respondent in the present Motion reveals that the same are a mere rehash of the basic issues raised in his *Memorandum* dated December 1, 2022,[1] which were already exhaustively passed upon, duly considered, and resolved by the Court not only in the

[1] Docket – Vol. IV, pp. 1520 to 1543.

assailed Decision but also in the Court's previous Resolutions dated October 6, 2020[2] and January 20, 2021.[3]

Perforce, as the grounds relied upon by respondent are mere reiterations of the issues already passed upon, the Court need not deal individually and specifically with the arguments, in much the same way that the Court does in its judgment as regards the issues raised and submitted for decision. In the case *of Social Justice Society (SJS) Officers v. Lim,*[4] the Supreme Court held that:

> 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.
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> 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:
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>> "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."

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[2] Docket – Vol. II, pp. 918 to 931.
[3] Docket – Vol. III, pp. 1004 to 1016.
[4] G.R. Nos. 187836 and 187916, March 10, 2015.

Be that as it may, it bears reiterating that the Court has jurisdiction over the present case as the *Assailed Order* dated March 23, 2020 is actually an order to effect forfeiture of the subject seized goods. This fact is supported by the Notices of Decision[5] signed by the Acting Chief, Law Division, which specifically stated that *"the Commissioner of Customs, xxx, rendered a Decision on March 23, 2020, reversing and setting aside the Order of the District Collector dated January 3, 2020, and accordingly, FORFEIT the shipment xxx."* In this aspect, it can be reasonably inferred that there was already a **final determination** on the merits of the case, which is considered a ruling or decision by respondent and, as such, is appealable to this Court.

With regard to respondent's contention that the *Assailed Order* dated March 23, 2020 has been superseded by the *Order* dated April 24, 2020 of the Port of Manila District Collector directing the forfeiture of petitioner's goods, the Court again reiterates that perusal of the *Order* dated April 24, 2020 reveals that the Port of Manila District Collector categorically stated that it **merely implements** respondent's *Assailed Order* dated March 23, 2020 in view of petitioner's failure to act within fifteen (15) days from the Notice of Decision, and not one that finally disposes of the issue of seizure and detention. Furthermore, in the *Order* dated April 28, 2020, which denied petitioner's Urgent Motion for Reconsideration of the *Assailed Order* dated March 23, 2020, it states that, *"[a]lthough a Motion for Reconsideration is a prohibited pleading, such pleading may be treated as an appeal to the Commissioner's Order dated March 23, 2020 xxx thus under Section 1136 of the CMTA the same should be filed with the Court of Tax Appeals xxx."*

It is also respondent's contention that, while Section 1127 of the CMTA mandates the elevation of the case record from the Collector of Customs to respondent, and from respondent to the Secretary of Finance, both within five (5) days, the running of the thirty (30) days to decide the elevated case would only commence to run from the date of actual elevation of the case record. In the present case, however, respondent insists that there was no evidence presented to show as to when the records were elevated to them, thereby making it hard to determine exactly when the periods earlier referred to, had commenced to run.

The Court is also not convinced.

Verily, in forfeiture cases, Section 1127 of the CMTA explicitly provides that any decision by the District Collector adverse to the government case shall be subject to automatic review by the respondent and by the Secretary of Finance, as the case may be; and the records shall be **automatically elevated** within five (5) days from the *promulgation of the decision*, to wit:

[5] Exhibit "P-1" and "P-3", Docket – Vol. I, pp. 24 to 25 and 51, respectively.

> SEC. 1127. *Automatic Review in Forfeiture Cases.* — The Commissioner shall **automatically review** any decision by the District Collector adverse to the government. **The entire records of the case shall be elevated within five (5) days <u>from the promulgation of the decision</u>. The Commissioner shall decide on the automatic review within thirty (30) days,** or within ten (10) days in the case of perishable goods, **from receipt of the records. When no decision is rendered within the prescribed period** or when a decision adverse to the government is rendered by the Commissioner involving goods with FOB or FCA value of ten million pesos (P10,000,000.00) or more, the records of the decision of the Commissioner, or of the District Collector under review, as the case may be, **shall be automatically elevated within five (5) days for review by the Secretary of Finance.** The decision issued by the Secretary of Finance, **whether or not a decision was rendered by the Commissioner within thirty (30) days**, or within ten (10) days in the case of perishable goods, from receipt of the records, shall be final upon the Bureau. *(Emphases added)*

Time and time again, it has been repeatedly held by this Court that where the law speaks in clear and categorical language, there is no room for interpretation. There is only room for application. Where the language of a statute is clear and unambiguous, the law is applied according to its express terms, and interpretation should be resorted to only where a literal interpretation would be either impossible or absurd or would lead to an injustice.[6] As a corollary, rules prescribing the time for doing specific acts or for taking certain proceedings are considered absolutely indispensable to prevent needless delays and to orderly and promptly discharge judicial business. By their very nature, these rules are regarded as mandatory.[7]

Moreover, it is axiomatic that, under the Rules on Evidence, a party who alleges a fact has the burden of proving it. A mere allegation is not evidence, and he who alleges has the burden of proving his allegation with the requisite quantum of evidence.[8] Here, while respondent alleged that the thirty (30)-day period to decide the elevated case would commence to run only from the date of actual elevation of the case records, he failed to present any evidence showing the date when the case records were actually elevated, in order to rebut the Court's finding that the Order dated January 3, 2020 issued by the Port of Manila District Collector is deemed approved, pursuant to Section 1127 of the CMTA in relation to Section 10 of CMO No. 4-2018.

In view of the foregoing disquisitions, there being no new matter or substantial issue raised in respondent's *Motion for Reconsideration*, the Court finds no compelling reason to reverse, amend, or modify the Decision dated

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[6] *Armando Barcellano v. Dolores Bañas,* G.R. No. 165287, September 14, 2011.
[7] *Cynthia S. Bolos v. Danilo T. Bolos,* G.R. No. 186400, October 20, 2010.
[8] *Spouses Nilo Ramos and Eliadora Ramos v, Raul Obispo, et al.,* G.R. No. 193804, February 27, 2013.

December 11, 2023.

WHEREFORE, premises considered, respondent's **Motion for Reconsideration [Of the Decision dated 11 December 2023]** is **DENIED** for lack of merit.

SO ORDERED.

CORAZON G. FERRER-FLORES
Associate Justice

WE CONCUR:

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Official Business)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice