REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

*EN BANC*

**MONACAT TRADING,**
*Petitioner,*

- *versus* -

**COMMISSIONER OF CUSTOMS, BUREAU OF CUSTOMS,**
*Respondent.*

**CTA EB NO. 2728**
(CTA Case No. 9851)

Present:

Del Rosario, *P.J.*,
Ringpis-Liban,
Manahan,
Bacorro-Villena,
Modesto-San Pedro,
Reyes-Fajardo,
Cui-David,
Ferrer-Flores, and
Angeles, *JJ.*

Promulgated:
MAR 07 2024 4:26 pm

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## RESOLUTION

**RINGPIS-LIBAN, *J.*:**

For resolution of the Court *En Banc* is petitioner Monacat Trading's *Motion for Reconsideration*[1] filed on October 24, 2023.

In a Minute Resolution dated October 31, 2023, this Court directed the respondent to file his comment on petitioner's *Motion for Reconsideration* within five (5) days from notice. Respondent filed his Comment on November 20, 2023 via registered mail.

Petitioner's *Motion for Reconsideration* seeks reconsideration of the Decision of the Court *En Banc* promulgated on October 4, 2023,[2] ("Assailed Decision") affirming the judgment of the Special Second Division ("Court in Division") of

[1] Court *En Banc*'s Docket, pp. 203-231.
[2] *Id.*, pp. 167-199.

this Court in CTA Case No. 9851. The Assailed Decision dismissed the Petition for Review for lack of jurisdiction.

In its *Motion for Reconsideration*, petitioner claims that it did not deliberately fail to disclose any relevant information pertaining to the subject imported vehicles and that it had relied in good faith on the important documents prepared by the suppliers. It also points out the consistency of the entries made in the import documents and the notable absence of categorical findings by the Commissioner of discrepancies between the import documents and the Import Entry and Internal Revenue Declarations (IEIRDs). Petitioner contends that while there were discrepancies found in the subject vehicles' descriptions both in the IEIRDs and the result of the spot check, the evidence on record is bereft of any categorical finding that petitioner had any knowledge or participation in these inaccuracies. Accordingly, such violation does not warrant forfeiture for such act was not committed directly by the owner, importer, exporter, or consignee as set forth under the Tariff and Customs Code of the Philippines (TCCP).

Petitioner also asserts that this Court conducted an inherently one-sided analysis in arriving at its conclusions on the presence of misdeclaration. It points out that while this Court diligently compared the details "as found" with the entries in the IEIRDs, it conspicuously neglected to engage with the petitioner's primary argument: the consistency between the import documents and the IEIRDs.

Petitioner also faults this Court in considering the Vehicle Identification Number (VIN) or the chassis number of the subject vehicles as basis solely for determining the country of origin. It claims that whatever information was lacking in the IEIRD such as model/series of the motor vehicles were supplied by the VIN/chassis numbers and assuming that these motor vehicles were described in a general manner, this does not mean that the entries are misdeclared as long as the general descriptions therein are not false, untruthful, erroneous, or inaccurate.

Finally, petitioner postulates that this Court erred in finding probable cause for the seizure and forfeiture of the motor vehicles due to undervaluation. It submits that this Court erred in relying on reference values of the Bureau of Customs Enforcement Group (BOC-EG) and the Import Assessment Service (IAS) in determining *prima facie* evidence of fraud.

After careful evaluation of the arguments raised by petitioner *vis-à-vis* the records of the case, the Court *En Banc* resolves to deny its *Motion for Reconsideration* for lack of merit.

Petitioner merely recycled the arguments it raised in its *Motion for Reconsideration* as these matters had already been thoroughly discussed and resolved by the Court *En Banc* in the Assailed Decision. To put it bluntly, there is nothing in the *Motion for Reconsideration* that was not sufficiently passed upon by the Court *En Banc.*

At any rate, the Court *En Banc* maintains its ruling that this Court has no jurisdiction over the present case even when the pieces of evidence presented by petitioner are weighed under the substantial evidence standard. The Court *En Banc* agrees with the Court in Division's conclusion that with the denial of Exhibit "P-1", petitioner has no other evidence by which to prove its alleged receipt of the Commissioner of Customs (COC)'s assailed order on May 3, 2018.

This Court's position as regards the collateral matters raised by petitioner in its *Motion for Reconsideration* were already discussed in the Assailed Decision and the same need not be repeated here.

In sum, petitioner failed to raise any compelling reason to warrant the modification much less reversal of this Court's findings in the Assailed Decision.

**WHEREFORE**, petitioner's *Motion for Reconsideration* is **DENIED** for lack of merit.

**SO ORDERED.**

**MA. BELEN M. RINGPIS-LIBAN**
Associate Justice

*WE CONCUR:*

**ROMAN G. DEL ROSARIO**
Presiding Justice

**CATHERINE T. MANAHAN**
Associate Justice

**JEAN MARIE A. BACORRO-VILLENA**
Associate Justice

**MARIA ROWENA MODESTO-SAN PEDRO**
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