REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

PLANTERS PRODUCTS, INC.,
Petitioner,

- versus - C.T.A. CASE NO. 3464

COMMISSIONER OF CUSTOMS,
Respondent.

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

4/15/87

D E C I S I O N

This appeal would have for an issue an alleged erroneously classified and assessed importations effected sometime in 1976 by petitioner domestic corporation, which consequenced payments of excess customs duties, subject of the instant claim for refund.

Respondent invokes the jurisdictional issue, to wit:

> This Honorable Court of Tax Appeals has no jurisdiction over the subject matter of the herein petition because:
>
> a) The petition does not seek the review by this Honorable Court of Tax Appeals of any decision of the Commissioner of Customs involving liability for customs duties and fees on the alleged imported articles;
>
> b) The petition does not alleged nor question any decision or ruling of the respondent Commissioner of Customs; and

c) The jurisdiction of this Honorable Court insofar as the Commissioner of Customs is concerned, is as defined under Section 7 of R.A. 1125, pertinent portion of which is quoted as follows:

> Section 7. Jurisdiction
>
> The Court of Tax Appeals shall exercise exclusive appellate jurisdiction to review by appeal, as herein provided.
>
> (1) x x x x x x
>
> (2) Decision of the Commissioner of Customs involving liability for customs duties, fees or other money charges; seizure, detention or release of property affected; fines, forfeiture or other penalties imposed in relation thereto; or other matters arising under Customs Law or other law administered by the Bureau of Customs; and
>
> (3) x x x x x x

The records show that the decision of the Commissioner of Customs upon which the petition for review ought to have been based appears neither here nor there, so to speak. Petitioner has offered no reason - and indeed made no effort whatsoever to indicate why this petition could be accorded valid cognizance. Plainly, there has been failure by petitioner to comply with Section 7, R.A. 1125, supra.

As must be expected, as the rule is settled, that, jurisdiction over the subject matter is fundamental for a court to act on a given controversy. It is conferred by law, not by consent of the parties. It can be challenged at any stage of the proceedings and for lack of it, a court can dismiss a case *ex mero motu*. To inquire into the existence of jurisdiction over the subject matter is the primary concern of a court, for thereon would depend the validity of its entire proceedings. So appearing, the objection interposed by the respondent Commissioner of Customs seems a little more than a statement of obvious, We uphold.

Paraphrasing a U.S. Customs Court ruling in a case of the mold as petitioner's, this Court does not desire to swallow a camel or strain at a gnat. The short of the matter is that petitioner has created a procedural morass. And, R.A. No. 1125, is not a snare, nor does it show a fascinating resemblance to an illusion. Indeed, its provisions are crystal clear. To Our minds, this Court can do little in leading petitioner out of what could be a legal *cul de sac*.

ACCORDINGLY, petition is hereby dismissed for lack of jurisdiction, with costs.

SO ORDERED.

Quezon City, Metro Manila, July 15, 1987.

ALEX Z. REYES
Associate Judge

WE CONCUR:

AMANTE FILLER
Presiding Judge

CONSTANTE C. ROAQUIN
Associate Judge