REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

GOLDMINE RICE MARKETING, represented by its Proprietor/General Manager, **MR. ORLANDO C. MANUNTAG**, Petitioner,	CTA Case No. 10600
- versus -	Members:
HON. DISTRICT COLLECTOR OF CUSTOMS, Port of MICP, North Harbor, Port Area, Manila	DEL ROSARIO, *PJ, Chairperson* MANAHAN, and REYES-FAJARDO *JJ.*
and	
HON. REY LEONARDO GUERRERO, Commissioner of Customs, South Harbor, Port Area, Manila, Respondents.	Promulgated: DEC 16 2021 9:55am

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RESOLUTION

The following statements are alleged in petitioner's Petition for Duty and Tax Refund, to wit:

Petitioner is a sole proprietorship duly registered and existing under Philippine laws with office address at Lot 13, Block 17, Unit 1 Blessed Building, Marcos Alvarez Avenue, Talon Singko, Las Piñas City.

On June 3, 2021, petitioner instituted a Protest and Appeal for Duty and Tax Refund to the office of respondent Commissioner of Customs (COC), praying for the refund, drawback or credit, reduction, adjustment, abatement, settlement, or compromise of excess charges of customs duty and/or tax collected from petitioner on its rice shipments.

According to petitioner, the valuation made by the Manila International Container Port (MICP) Collection District Officer leading to the collection of duties and taxes against its rice shipments was erroneous as it failed to follow the Transaction Value System under Section 701 of RA No. 10863,[1] as shown in the following table:

Invoice No.	B/L No.	Entry No.	Vessel & Registry No.	Details of Importations	Customs Duty imposed by MICP Collection District Officer	Alleged correct Customs Duty per petitioner pursuant to Section 701, RA No. 10863	Amount purportedly overcharged by MICP Collection District Officer
CI-132(B)/ANT/2021	208781699	C- 143157	HANSA COBURG 115N, Reg. No. MSK0062-21	10,400 bags at 50kgs./bag Myanmar White Rice Emata 5% Broken.	₱ 3,441,192.83	₱ 2,993,645.68	₱ 447,547.15

Thus, petitioner filed the instant Petition for Duty and Tax Refund on July 28, 2021 to the Court.

This case merits outright dismissal.

Section 7(a)(4) of Republic Act (RA) No. 1125, as amended by RA No. 9282[2] provides that the Court of Tax Appeals (CTA) exercises exclusive appellate jurisdiction over *decisions* of respondent COC relating to liability for customs duties, fees, and other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs, thus:

Sec. 7. Jurisdiction. - The CTA shall exercise:

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1 Customs Modernization and Tariff Act.

2 AN ACT EXPANDING THE JURISDICTION OF THE COURT OF TAX APPEALS (CTA), ELEVATING ITS RANK TO THE LEVEL OF A COLLEGIATE COURT WITH SPECIAL JURISDICTION AND ENLARGING ITS MEMBERSHIP, AMENDING FOR THE PURPOSE CERTAIN SECTIONS OR REPUBLIC ACT NO. 1125, AS AMENDED, OTHERWISE KNOWN AS THE LAW CREATING THE COURT OF TAX APPEALS, AND FOR OTHER PURPOSES.

a. Exclusive appellate jurisdiction to review by appeal, as herein provided:

xxx xxx xxx

4. Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs;

xxx xxx xxx.

To implement the above provision, Section 3(a)(4), Rule 4 of the Revised Rules of the Court of Tax Appeals (RRCTA) mirrors Section 7(a)(4) of RA No. 1125, as amended by RA No. 9282 in this wise:

RULE 4
JURISDICTION OF THE COURT

SEC. 3. *Cases within the jurisdiction of the Court in Divisions.* - The Court in Divisions shall exercise:

(a) Exclusive original or appellate jurisdiction to review by appeal the following:

xxx xxx xxx

(4) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges, seizure, detention or release of property affected, fines, forfeitures of other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs;

xxx xxx xxx.

The nature of the action pleaded as appearing from the allegations in the complaint determines the jurisdiction of the Court.

The averments therein and the character of the relief sought are the ones to be consulted.[3]

A scrutiny of petitioner's Petition for Duty and Tax Refund reveals that: *first,* it submitted a protest and appeal for duty and tax refund to the respondent COC on June 3, 2021;[4] and *second,* the instant Petition was filed on July 28, 2021 by reason of respondents' *inaction* on its protest and appeal for duty and tax refund for a palpable lapse of time.[5] Since the present action is premised on the inaction, and *not the decision* of respondent COC on its claim for duty and tax refund, the Court is without jurisdiction to adjudicate the present case on the strength of Section 7(a)(4), RA No. 1125 as amended by RA No. 9282, as implemented by Section 3(a)(4), Rule 4 of the RRCTA. Note that when a court has no jurisdiction over the subject matter, such as the instant case, the only power it has is to dismiss the action, as any act it performs without jurisdiction is null and void.[6]

Even assuming that the Court has jurisdiction over this case, the same shall be dismissed for petitioner's non-compliance with Sections 4 and 6, Rule 7 of the Revised Rules of Court, namely: *first,* failure to specify the names of its witnesses in the Petition and attach their corresponding judicial affidavits; and *second,* the verification and certification of non-forum shopping appended to the instant Petition does not contain the required statements under the rule and was unsigned.

WHEREFORE, the Petition for Duty and Tax Refund filed on July 28, 2021 by Goldmine Rice Marketing, represented by its Proprietor/General Manager, Mr. Orlando C. Manuntag is **DISMISSED** for lack of jurisdiction and for non-compliance with Sections 4 and 6, Rule 7 of the Revised Rules of Court.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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3 *Padlan v. Dinglasan,* G.R. No. 180321, March 20, 2013; and *Fort Bonifacio Development Corporation v. Domingo,* G.R. No. 180765, February 27, 2009.

4 Par. 2, Petitioner's Petition for Duty and Tax Refund.

5 Par. 4, ibid.

6 *Bilag v. Ay-Ay,* G.R. No. 189950, April 24, 2017.

CATHERINE T. MANAHAN	**MARIAN IVY F. REYES-FAJARDO**
Associate Justice	Associate Justice