

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

CALUMPIT MULTI-PURPOSE
COOPERATIVE,

Petitioner,

CTA CASE NO. 10023
(UDK-SP 028)

Members:

- versus -

RINGPIS-LIBAN, *Chairperson*,
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, JJ.

BUREAU OF CUSTOMS,
REPRESENTED BY ITS
COMMISSIONER, REY
LEONARDO B. GUERRERO,

Respondent.

Promulgated:

MAR 20 2025

1:02 p.m.

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RESOLUTION

FERRER-FLORES, J.:

Before the Court is petitioner's **Motion for Reconsideration (Re: Decision dated 30 May 2024)** filed through registered mail on July 8, 2024, and received by the Court on July 15, 2024, with respondent's **Comment/Opposition (On Petitioner's Motion for Reconsideration)** filed on August 9, 2024.

On May 30, 2024, the Court promulgated the assailed Decision affirming respondent's seizure of petitioner's shipments of Thai white rice and its subsequent forfeiture in favor of the government in the amount of ₱68,422,000.00, the dispositive portion of which is reads:

WHEREFORE, the *Petition for Review* is **DENIED** for lack of merit. Accordingly, respondent's Decision dated December 7, 2018, affirming the Order dated September 27, 2018 of the MICP District Collector is **AFFIRMED in toto**.

SO ORDERED.

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In its *Motion*, petitioner argues that the absence of an Import Permit upon arrival of its imported Thai white rice as evidenced by Bill of Lading Nos. AISCML1511011 arrived on November 23, 2015, AISCML1511014 arrived on November 29, 2015, AISCML1511010 arrived on November 29, 2015, and AISCML1512002 arrived on December 10, 2015 (hereinafter referred to as *subject shipments*), respectively, do not render the shipments illegal or unlawful importations because the subject shipments were duly authorized by the National Food Authority (NFA) pursuant to the Certificate of Eligibility, and the duties and taxes due on the subject shipments have been duly paid in advance. The import permits are issued after arrival of the shipments and are only used to secure the release of the shipments from the Customs custody.

Further, petitioner submits that NFA Memorandum Circular (MC) No. AO-2015-06-012 dated June 10, 2015 has no force and effect of law considering that it is not a rule or regulation but only a general guideline. The said circular merely provides a guide on who are qualified to avail of the minimum access volume country specific quota (MAV-CSQ) and the requirements needed to be able to secure a Certificate of Eligibility, thus, it does not have the force of law, rules and regulations.

Lastly, petitioner asserts that the auction sale of the subject shipments was illegal due to respondent's failure to observe proper procedural requirements. It insists that respondent failed to comply with the publication requirements under Customs Administrative Order No. 10-2007,¹ by failing to provide proof that the said auction sale was published in a newspaper of general circulation.

Opposing the *Motion*, respondent maintains that the Court correctly denied the present *Petition for Review* since petitioner's lack of import permit to cover the subject shipments makes them unlawful importation. Respondent expounds that, during the time material to this case, the authority to import rice was vested only in the NFA. The NFA, in turn, may authorize an entity to import rice as evidenced by an import permit. As such, any importation of rice without the necessary import permit is deemed an illegal importation and subject to penalties under the law.

Respondent also submits that NFA MC No. AO-2015-06-012 was issued by the NFA as an administrative regulation to implement and interpret the law which it was entrusted to enforce, pursuant to Section 6 of Presidential Decree No. 4, as amended by Republic Act (RA) No. 8178. Thus, being an

¹ SUBJECT: Rules and Regulations in the conduct of Public Auction and Negotiated Sale, dated November 28, 2007.

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administrative regulation enacted by an administrative agency, it has the force of law and partake the nature of a statute.

Finally, respondent reiterates that the seized subject shipments were perishable items that could not be stored for an extended period without deterioration. Consequently, it is authorized to auction goods seized and forfeited in accordance with Section 2607 of the Tariff and Customs Code of the Philippines (TCCP).

The Court finds petitioner's *Motion* bereft of merit.

A perusal of petitioner's *Motion* reveals that the same arguments were already raised in its *Petition for Review* and *Memorandum* which have already been exhaustively considered, weighed, and resolved in the assailed Decision.

As lengthily discussed in the assailed Decision, an Import Permit is necessary for the importation of rice, without which the importation is deemed illegal. Not having the requisite Import Permit and considering the perishable nature of rice, respondent was justified in seizing the subject shipments and the eventual forfeiture of the proceeds from the auction sale in favor of the government.

In *Shangri-la International Hotel Management, Ltd., et al. v. Developers Group of Companies, Inc.*,² the Supreme Court made clear that it is incumbent upon the movant to raise substantially plausible matters to warrant the relief sought, to wit:

The bulk of the aforementioned grounds is a mere rehash of movants' previous arguments. While DGCI is correct in stating that a motion for reconsideration, by its very nature, may tend to dwell on issues already resolved in the decision sought to be reconsidered and that this should not be an obstacle for a reconsideration, the hard reality is that movant has failed to raise matters substantially plausible or compellingly persuasive to warrant the desired cause of action.

Considering that the grounds presently raised have been sufficiently considered, if not squarely addressed, in the subject Decision, it behooves movant to convince the Court that certain findings or conclusions in the Decision are contrary to law. As it is, however, the instant motion does not raise any new or substantial legitimate ground or reason to justify the reconsideration sought.

² G.R. No. 159938 (Resolution), January 22, 2007.

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Similarly, in *Harry L. Roque, Jr., et. al. v. Commission on Elections, represented by Hon. Chairman Jose Melo, et al.*,³ where the Supreme Court *En Banc* ruled that whenever the Motion for Reconsideration fails to raise matters which are substantially plausible or compellingly persuasive enough to lead the Court to rule in favor of the desired course of action, then the same must be denied by the Court, thus:

Petitioner's above contention, as well as the arguments, citations and premises holding it together, is a rehash of their previous position articulated in their memorandum in support of their petition. They have been considered, squarely addressed, and found to be without merit in the Decision subject hereof. The Court is not inclined to embark on another extended discussion of the same issue again xxx.

While a motion for reconsideration may tend to dwell on issues already resolved in the decision sought to be reconsidered – and this should not be an obstacle for a reconsideration – the hard reality is that petitioners have failed to raise matters substantially plausible or compellingly persuasive to warrant the desired course of action.

Given that petitioner's arguments have already been threshed out and judiciously resolved by the Court in the assailed Decision, the Court finds no compelling reason to reverse or modify the findings and conclusions reached therein. Accordingly, nothing is left for this Court but to deny petitioner's Motion for Reconsideration.

WHEREFORE, petitioner's **Motion for Reconsideration (Re: Decision dated 30 May 2024)** is **DENIED** for lack of merit.

SO ORDERED.


CORAZON G. FERRER-FLORES
Associate Justice

³ G.R. No. 188456 (Resolution), February 10, 2010.

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WE CONCUR:



MA. BELEN M. RINGPIS-LIBAN

Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO

Associate Justice