18-000323-0086

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

CTA CASE NO. 9883

GLOBE TELECOM, INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF CUSTOMS,
Respondent.

To:

ASSISTANT SOLICITOR GENERAL DIANA H. CASTAÑEDA-DE VERA
STATE SOLICITOR DONALITA R. LAZO
OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legazpi Village, Makati City

HON. REY LEONARDO B. GUERRERO
Commissioner of Customs
G/F, OCOM Building, Bureau of Customs
South Harbor, Port Area, Manila

SYCIP SALAZAR HERNANDEZ & GATMAITAN
7th Floor, SyCipLaw Center
105 Paseo de Roxas, Makati City

GREETINGS:

You are hereby notified by these presents that on **June 27, 2023,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 4, 2023.**

Atty. Margarette Y. Guzman
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

Special First Division

GLOBE TELECOM, INC., *Petitioner,*	**CTA Case No. 9883**
	Members:
-versus-	**DEL ROSARIO,** *P.J., Chairperson,* **MANAHAN,** *and* **REYES-FAJARDO,** *JJ.*
COMMISSIONER OF CUSTOMS, *Respondent.*	Promulgated: JUN 27 2023 1:30PM

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R E S O L U T I O N

MANAHAN, *J.:*

This resolves respondent's **Motion for Reconsideration (of the Honorable Court's Decision dated March 7, 2023)**[1] filed on March 30, 2023, praying for the grant of the instant motion, the reversal and setting aside of the Court's *Decision* dated March 7, 2023 (Assailed Decision), the dismissal of the instant petition, and the upholding of respondent's Reversal Order dated April 19, 2018.

Respondent argues that: (1) he correctly disallowed petitioner's offer of settlement of the seizure case via redemption of the forfeited goods or shipment as there was a fraudulent misdeclaration of the goods; (2) he legally seized and forfeited the subject goods or shipment in favor of the Government to be disposed of in accordance with law; and (3) petitioner's claim of innocence regarding the alleged misdeclaration of the imported goods or shipment cannot absolve the latter from the liability of forfeiture; (4) petitioner cannot simply shift the blame of the erroneous or defective declaration in the import entry to its supplier, over which our courts have no jurisdiction; and, (5) by reason of fraud and discrepancy of duties and taxes amounting to more than thirty percent (30%), settlement is unavailing and the forfeiture of the subject shipment is in accordance with law.

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[1] Docket, Volume III, CTA Case No. 9883, pp. 1660-1686.

On the other hand, petitioner, in its **Opposition to the Motion for Reconsideration dated March 29, 2023**[2] filed on April 24, 2023, counter argues that the motion should be denied outright for lack of merit as it merely rehashes respondent's arguments in his Memorandum dated December 21, 2021.

Petitioner insists that respondent does not offer anything new as he merely reiterates his previous assertions and erroneous conclusions.

The Ruling

This Court shall determine first whether the instant motion was filed on time.

Section 1, Rule 15 of the Revised Rules of the Court of Tax Appeals (RRCTA) provides that:

> "SECTION 1. *Who may and when to file motion.*- **Any aggrieved party may seek a reconsideration** or new trial **of any decision**, resolution, or order **of the Court** by filing a motion for reconsideration or new trial **within fifteen days from the date of receipt of notice of the decision**, resolution or order of the Court in question." *(Emphasis supplied)*

The records of the instant case reveal that respondent received the Assailed Decision on March 15, 2023. In accordance with the abovementioned provision of the RRCTA, respondent had fifteen (15) days from receipt of notice of said decision from March 15, 2023 or until March 30, 2023 within which to file his motion for reconsideration. Thus, the filing of respondent's *Motion for Reconsideration (of the Honorable Court's Decision dated March 7, 2023)* on March 30, 2023 was on time.

Having established the jurisdiction of the Court to hear the motion, We find it bereft of merit.

A perusal of respondent's arguments in the discussion portion[3] of his Memorandum posted on December 23, 2021 reveals that the arguments[4] in the instant motion are

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[2] *Id.* at pp. 1689-1695.
[3] Docket, Volume III, CTA Case No. 9883, Memorandum, pp. 1548-1570.
[4] *Id.*, Motion for Reconsideration (of the Honorable Court's Decision dated March 7, 2023), pp. 1662-1683.

substantially similar and are mere replication or rehash which have already been extensively passed upon and exhaustively discussed in the Assailed Decision.

In *Ortigas and Company Limited Partnership v. Judge Tirso Velasco, et al.*,[5] the Supreme Court ruled that:

> "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." (*Emphasis supplied*)

There being no new and substantial arguments propounded by respondent in his motion, the Court finds no compelling reason to reverse the Assailed Decision.

WHEREFORE, respondent's *Motion for Reconsideration (of the Honorable Court's Decision dated March 7, 2023)* is hereby **DENIED** for lack of merit.

SO ORDERED.

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice

[5] G.R. No. 109645, March 04, 1996.

WE CONCUR:

ROMAN G. DEL ROSARIO
Presiding Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

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