

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

**ANNABELLE ARCILLA AND
EMMANUEL SIOJO,**
Petitioners,

- versus -

C.T.A. CASE NO. 5958

ATTY. EMELITO V. VILLARUZ,
District Collector of Customs, Port
of Subic, **ATTY. NELSON A. TAN,**
in his capacity as the Commissioner
of Customs, **HON. RONALDO
ZAMORA,** in his capacity as the
**EXECUTIVE SECRETARY OF THE
PRESIDENT OF THE PHILIPPINES,**
Respondents.

Promulgated:

JAN 08 2001 *Gr. Apolinario*

X ----- X

RESOLUTION

Submitted for the approval of this Court is the "Compromise Agreement" entered into between herein Petitioners and Respondents, the pertinent portion of which reads as follows:

- "1. The importation of the two vehicles subject of CTA Case No. 5958 is supported by regular documentation.
2. Annabelle Arcilla and Emmanuel Siojo through their attorney-in-fact hereby waive all claims for damages and all other causes of actions against BOC, OES, their duly authorized representatives and such other government officials, offices and employees acting for and on their behalf pertaining to and arising from the forfeiture of the vehicles subject of CTA Case No. 5958.
3. Upon the signing of this AGREEMENT, BOC, OES, on one hand; Annabelle Arcilla and Emmanuel Siojo, through their attorney-in-fact Carlos Bravo, on the other, shall submit this AGREEMENT to

the Court of Tax Appeals in CTA Case No. 5958 for approval and shall simultaneously and jointly move to dismiss it, with prejudice.

4. Upon approval of this AGREEMENT and dismissal of CTA Case No. 5958, Annabelle Arcilla and Emmanuel Siojo shall pay to BOC the aforementioned duties and taxes heretofore stated.
5. BOC and OES shall release the vehicles subject of CTA Case No. 5958 only upon payment of the aforementioned duties and taxes and upon presentation of the court's approval of this compromise agreement."

On December 13, 2000, this Court issued a resolution holding in abeyance the approval of the said Compromise Agreement between Annabelle Arcilla and the Respondents as there was no showing that it has been approved by the Secretary of Finance pursuant to Section 2316 of the Tariff and Customs Code of the Philippines. It must be noted that in the said resolution, the Court stressed that it acquires no jurisdiction over the person of Mr. Emmanuel Siojo, thus, this Court cannot approve the compromise agreement reached between him and the Respondents. The same may remain only as an administrative settlement between the parties.

On January 2, 2001, the parties, pursuant to the said resolution, submitted to this Court the written approval of the Secretary of Finance, Hon. Jose T. Pardo, to the compromise agreement. (see page 192, CTA docket)

Thus, finding the above-quoted compromise agreement to be in order and considering the approval thereto of the Secretary of Finance pursuant to Section 2316 of the Tariff and Customs Code, the same is hereby **APPROVED** since its provisions are not prohibited by law nor condemned by judicial decision nor contrary to morals, good customs and public policy. This Court is therefore imposing a judgment on the basis of

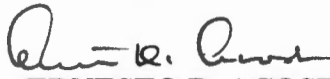
the very terms and conditions of the Compromise Agreement entered into between the parties.

The parties are hereby enjoined to comply strictly and in good faith as well as with sincerity and honesty to the terms, conditions and stipulations therein contained.

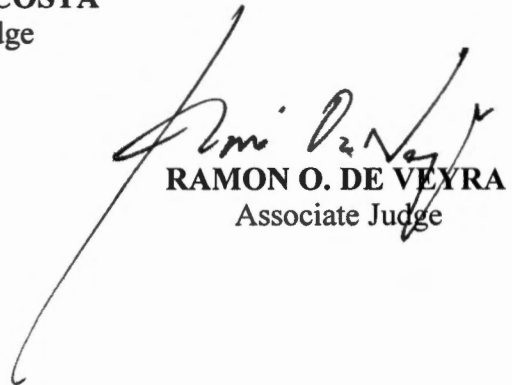
IN VIEW OF THE FOREGOING, let judgment be rendered ordering the release of the hereunder described imported vehicle to Petitioner, Annabelle Arcilla, subject to payment of full customs duties and taxes in accordance with the said compromise agreement.

BRAND OF CAR	:	TOYOTA PRADO
MOTOR NO.	:	5VZ-0656266
CHASSIS NO.	:	JTB11VJ95W-0043528

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Judge


AMANCIO Q. SAGA
Associate Judge


RAMON O. DE VEYRA
Associate Judge