

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ELECTRONIC POWER
SYSTEMS CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 3728

THE ACTING COMMISSIONER
OF CUSTOMS,
Respondent.

x - - - - - x

R E S O L U T I O N

After careful consideration of petitioner's "Motion For Leave To Avail Of Executive Order No. 38" filed on March 11, 1988, respondent's opposition thereto and petitioner's arguments in its reply to the opposition, the Court finds plausible ground for granting said leave during the pendency of this case, considering that:

1) The decision of respondent Acting Commissioner of Customs in the seizure proceeding declaring the forfeiture of:

600 G 51229-02-AK 18E Compressors
1000 G 503929-06-AK 12E6 Compressors
1100 G 505629-6 - Position Rotary Switch
1100 G 512884 - Thermostats
6100 G 506433 - Door Mechanics

has been appealed by petitioner to this Court, and therefore, has not yet become final and executory. As such, pending judicial adjudication or disposition of the appeal assailing the legality of forfeiture, respondent should not prejudge the case by stating that fraud is employed by herein movant;

RESOLUTION -
CTA CASE NO. 3728

- 2 -

2) That the merchandise in question are not prohibited importation under applicable laws.

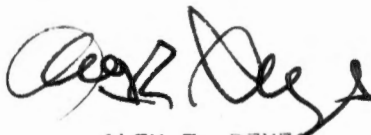
And in any case, the settlement is subject to the approval by the Commissioner of Customs.

WHEREFORE, in line with the present administration's thrust to increase and accelerate revenue collection and hasten the release of cargoes under seizure proceedings, petitioner is hereby GRANTED leave of Court to avail of Executive Order No. 38 pursuant to the terms and conditions laid down therein.

Let the Court be advised of the result thereof as soon as practicable for proper disposition of this case.

SO ORDERED.

Quezon City, Metro Manila, July 6, 1988.



ALEX Z. REYES
Associate Judge



AMANTE FILLER
Presiding Judge

(On Official Leave)
CONSTANTE C. ROAQUIN
Associate Judge