REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

P. B. FERNANDO,
Petitioner,

- versus - C.T.A. CASE NO. 34

EDILBERTO Y. DAVID, Acting
Commissioner of Customs,
Respondent.

x- - - - - - - - - - - - - - - - - -x

PEDRO MANACSA,
Petitioner,

- versus - C.T.A. CASE NO. 35

EDILBERTO Y. DAVID, Acting
Commissioner of Customs,
Respondent.

x- - - - - - - - - - - - - - - - - -x

F. CABALLERO and ANDRES E. LAZARO,
Petitioners,

- versus - C.T.A. CASE NO. 36

EDILBERTO Y. DAVID, Acting
Commissioner of Customs,
Respondent.

x- - - - - - - - - - - - - - - - - -x

R E S O L U T I O N

Acting on the Motion to Dismiss of counsel for the respondent, dated November 24, 1954, on the ground that what has been appealed to this Court in each of the above-entitled cases is an order of an incidental or interlocutory and auxiliary character of the respondent and not a final judgment which give an end to litigations, and it appearing:

That it is a fact that what has been appealed to this Court in each of the above-entitled cases is an interlocutory order or judgment of the Acting Commissioner of Customs denying petitioners' Motion To Lift Warrant of Seizure and Detention;

That what Section 7 of Republic Act No. 1125 means by decisions of the Commissioner of Customs which could be appealed to this Court, are judgments or orders rendered by said Commissioner of Customs which are final in nature and not interlocutory orders or judgments which do not dispose of the case completely but leave something still to be done upon the merits as required by Sections 1375 to 1382 of the Revised Administrative Code;

That this view is in conformity with Section 2, Rule 41, of the Rules of Court, the underlying philosophy of which is to avoid multiplicity of appeals in a single case;

That there is more reason to apply said section 2 of Rule 41 of the Rules of Court in all the cases over which this Court was conferred by Republic Act No. 1125 exclusive appellate jurisdiction to review on appeal, considering that the principal purpose for which this Court was created is to expedite the disposal of tax and customs cases.

WHEREFORE, finding the motion to dismiss of counsel for the respondent well-founded, and without objection on the part of counsel for the petitioners, the same is hereby sustained, and all the above-entitled cases dismissed without prejudice on the part of petitioners of interposing another appeal to this Court after all the requisites of Sections 1375 to 1382 of the Revised Administrative Code have been complied with. With costs against petitioners.

SO ORDERED.

Manila, Philippines, December 17, 1954.

AUGUSTO M. LUCIANO
Associate Judge

MARIANO NABLE
Presiding Judge

Copy furnished: 12/18/54
1. The Commissioner of Customs
2. The Solicitor General
3. Atty. Juan T. Baird