REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

CARL'S MARITIME CORPORATION
Petitioner,

- versus -

C.T.A. CASE NO. 4402

THE BUREAU OF CUSTOMS AND
HONORABLE SALVADOR M. MISON,
Respondent.

4/23/91

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D E C I S I O N

Petitioner appeals the decision of the Commissioner of Customs ordering the forfeiture of the vessel M/V "Ocean Navigator" for having been found to have been used unlawfully in smuggling electrode wires into the Philippines.

A perusal of the case shows that it calls upon the Court's eye for probative and competent evidence and to sift through the Court's screen the fine grains of evidence from the coarse. In this respect, the Commissioner of Customs appreciation of the facts of this case need be laid for purposes of our probe. The following are the highlights of the Commissioner's decision:

> "Briefly and chronologically stated, the facts of the case are as follows:
>
> 1. That on 20 March 1985, the vessel M/V "Ocean Navigator"' owned and operated by Carl's Maritime Corp., of Philippine registry, arrived at the Port

of Dadiangas from Hongkong via the Port of San Fernando. At 6:25 P.M. of that same day, the Inward Foreign Manifest was submitted to the Customs boarding team, declaring the cargoes thereat as 50 MT of calcium phosphate and 150 MT of peanut meal, both co signed to Bibiana Farms and Mill Corporation of General Santos City. That also on the said day, a representative of the vessel's operator, one Arlene Fernandez, made a written request to the Port Collector to unload its supposed transit cargoes to permit the doing of repairs at the tank top of the vessel, before it could set sail to the alleged final destination, Brunei. The repair supposedly necessitated the temporary off-loading of the said thru cargoes as the said cargoes were placed on top of the site where the repair was supposedly to be undertaken.

2. That on the following day, 21 March, a supplemental cargo manifest, was submitted, declaring the following as transit cargoes consigned to Seguin Trading of Brunei, to wit: 207 MT Cereal Grains, 207 MT Oil Meal by-products, 80 MT Electrode Wires and 150 MT Calcium Phosphate. That also on even date, a letter of the operator's representative, was requesting that the adverted transit cargoes be transferred to the warehouses of Carcon Dev't Corp. and Bibiana Swine Farms, in Katanggawan, General Santos, supposedly in view of the unavailability of storage space at the PPA bodega at Makar Wharf.

3. That the requests relative to the transit cargoes were approved on 29 March, subject to the filing of Special Permit to Transfer (SPT), conduction guarding and underguarding and posting of re-export bond with respect to the request for temporary off-loading.

4. That the transfer of the cargoes was effected from March 22 up to March 28;

5. That on 28 March, the assigned Customs Examiner, Bienvenido Leparto rendered a report that there were no electrode wires found during the final examination he conducted, which findings was confirmed by Raymundo Sasuman, the assigned underguard, in a report rendered on even date;

6. That on 29 March, Rosa Cuevas, the operator's representative informed customs authorities by letter, that one of the items in the through cargo manifest, the 4,000 boxes of electrode wires, was not in fact carried by the vessel as it was allegedly "shut off" in Hongkong due to schedule problems of the vessel.

7. That on or about 3 April, by reason of derogatory information received by the District Collector of Customs of Davao, Customs authorities conducted investigations on alleged questionable sales and deliveries of electrode wires in different hardware stores in Davao City which reportedly originated from one of the two (2) warehouses where the transit cargoes were stored.

8. On 4 April, due to the adverse reports, the Port Collector of Dadiangas created an inventory team to conduct a physical count and inventory of the stored transit cargoes. The team subsequently submitted a report without any mention of the existence of the welding rods.

9. That a Warrant of Seizure and Detention dated 15 April 1985, was issued for alleged violation of the pertinent provisions of the Customs Code as earlier adverted.

After due notice and hearing, a decision was rendered forfeiting the vessel and its transit cargoes, hence, this appeal.

The forfeiture decision was arrived at on the basis of the following findings and conclusions: That the supposed Consignee of the transit cargoes, Siguen Trading was fictitious; that the necessity of unloading the transit cargoes in order to carry out the repair was not sufficiently established; and that the existence of the 80 MT of electrode wires, was substantially established.

After a careful and judicious review of the records of the case, this Office finds no reversible error in the Collector's evaluation of the facts and evidence obtaining. Although Appellant has impressively and extensively argued its defense, it has failed to turn the tide of the sate of evidence/inexonably (SIC) warranting the decree of forfeiture.

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Taken in isolation or independently viewed, Appellant's refutation of the arguments in the appealed decision, may be credible and creditable. However, the confluence of the events and situations as can be gleaned in the evidence submitted by both parties, ranging from the declaration or inclusion of the questioned shipment in the pertinent maritime and customs documents, the failure to seasonably correct the same (if indeed the electrode wires were not carried by the vessel) albeit the foreknowledge of its fatability, the weak excuses of oversight and inadvertence of the said failure, the lack of spontaneity in the presentation of the supplemental thru cargo manifest, the confirmation by Customs authorities of the Port of Loading, Hongkong, that the electrode wires were indeed shipped consigned to Carcon Dev"t Corp., Philippines, the unsubstantiated need for repair of the vessel, which was not duly reported to the proper authorities, and the equally unjustifiable off-loading of the transit cargoes to the aforenamed-named warehouses, conveniently owned by the vessel's operator when in fact, the unavailability of the PPA bodega was not verified, the hazy consignee in Brunei, capped by the incredible synchronism of the presence of electrode wires in a nearby place, Davao City, which were identified as coming from one of the depository warehouses, and the arrival of the vessel, initially reported as carrying the same imported articles, do not yield to an innocent conclusion. In fact, it brought to fore the existence of a skillful maneuvering by various yet coordinated hands managed by a single mind, to carry out a sinister design-smuggling.

Appellant particularly elaborated on the discontinued investigation regarding the apprehended electrodes and the subsequent release of the same, which he distinguished as the "most decisive circumstance against the contention that a cargo of electrode wires was smuggled into the country." This is however downright illogical because the said acts did not rationally establish the legitimate character of the electrode wires.

Although it is conceded that the investigation was stopped and the release of the questioned electrode(s) were effected, yet there was no clear findings or declaration of absolution of the accusation made. In fact, as the records of the case will bear out, the said acts have the color of illegality which may have been due to the inordinate fear and ignorance of those who effected the same. Yet the caveat remains---the Government is not estopped by the incorrect and/or illegal acts of its agents.

What could also be the other evidence of the highest order justifying the forfeiture of the vessel and the questioned cargoes, is the unadulterated testimonies of Customs employees Jose

> Dilig and Sergio Bautista, a member of the initial inventory team created. If not for the itch to tell the truth, what motivation can be imputed to them for declaring that they indeed saw the electrode wires with their naked eyes. The rule of the tyranny of the minority gripped this instance - - the testimonies of only two (2) people were pitted against the testimonies of many, that of the other members of the inventory team, the underguard and the Examiner and that of their superior, then Collector Jose Santos, and many others, who all claimed not to have seen the electrode wires - - so little voices, yet so deafening. Appellant tried hard to discredit the testimony of Sergio Bautista, courtesy of the testimony of Collector Santos that the former was not officially a member of the inventory team and he was absent on the date the inventory was undertaken. Yet, the more appellant tried to impeach the credibility of Mr. Bautista's testimony, the more it became apparent that this smuggling incident was the handiwork of many - a conspiracy of people in and outside of Customs - those from the inside, through indispensable cooperation."

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The Commissioner points to the confluence of events and situations as bringing to the fore "the existence of a skillful maneuvering by various yet coordinated hands managed by a single mind, to carry out a sinister design-smuggling". Still, when it was petitioner's turn, it was ready with a logically detailed version of its case.

The Collector, Sub-Port of Dadiangas, in his decision noted that prosecution evidence tended to show that the company Siguen Trading is not registered in Brunei and that claimant, petitioner herein, did not present any evidence to the contrary. But there are countervailing evidence from the petitioner on this question. Petitioner was able to corroborate with real evidence the testimony of Carlito Lim, President and General Manager of Carl's Maritime Corporation that there is a company by the name of "Sin Guen Trading Company", the actual consignee whose name was misspelled as "Siguen Trading" even by the Manila Office of the Bureau of Customs in their inquiries with Brunei. Through a subsequent written communication contained in "Sin Guen Trading Company" stationery with letterhead (Exhibit 23-A, Folder I) which letter was furnished the Bureau of Customs, the existence of said company was confirmed.

On the observation in the decision of the Collector, that a genuine consignee should have shown more interest in the cargoes than the making of a routine inquiry which was never repeated, petitioner returns in argument that: "First, this assertion rests on an implied admission, that there is a real and existent firm "Sin Guen Trading Company" in Brunei. Second, it simplistically assumes that Sin Guen had paid in advance for the cargoes, or had neglected to insure them, or had acquired them under conditions or circumstances whereby it stood to suffer irrevocable damage by reason of their loss. Since neither of these contingencies has been alleged, much less proven, there is no reason to assign to said consignee any greater interest about the fate of the cargoes than it is in fact shown to have manifested."

Petitioner was also able to establish the fact that there was a necessity to make repairs on the subject vessel which caused for the temporary offloading of the cargoes in the Sub-Port of Dadiangas. The Testimony of Chief Engineer, Bernardino Manaba (Exhibit 3, Folder I-Exhibits) states that it was at his suggestion that a stop-over be made in San Fernando, La Union for the reason that the vessel's bunker fuel had frozen and could not be used for engine consumption. Thus:

> Q. On your way to Dadiangas from Hongkong, and according to Captain JOSE D. LU, you recommended that the vessel should call at the Port of La Union. Is this true?
>
> A. Yes, sir.
>
> Q. What was your reason for making the suggestion?

> A. Because our bunker fuel was frozen and we could not use it for main engine consumption, we only had to resort (to) diesel fuel and could only last us until our nearest port, which is San Fernando, La Union. That is why I suggested that we refuel at La Union for additional diesel fuel."

The statement of Bernardino Manaba shows that even on the way to San Fernando, La, Union, the vessel was already encountering problems. Additional declarations of Bernardino Manaba further clear the question on the necessity for repairs in the vessel. Authority to repair the economizer was sought which required the offloading of the vessel's cargoes to facilitate the repair, to wit:

> Q. Can you inform this investigator whether or not M/V "Ocean Navigator" needed some repairs while the vessel was docked at Dadiangas?
>
> A. Yes, sir. The steam economizer boiler has a puncture on its heating coil. In fact I have made a request from the port Authorities to grant us to repair said economizer, but it was turned down because of the time element needed. Second repair is to trace up the cause of our bunker being frozen.
>
> Q. In your opinion, was the unloading of the entire cargoes necessary to undertake the repairs that you suggested?
>
> A. As I said, the Port Authorities of Dadiangas disapproved of my request to undertake some repairs of the economizer. So I suggested that it must be done on the dry dock. Anyway, we are due for dry docking this coming May.
>
> Q. Will it not be practical and

economical to just clear a way up to the place or part of the vessel to be repaired?

A. As far as the economizer is concerned, it is not necessary to clear the way, but in tracing the fuel line coming from the tank which has cargoes on its top, I needed a clearance to give access to the tank top.

Q. Can you inform this investigator why it is necessary that the economizer should be repaired, when you were able to reach Dadiangas without using the economizer?

A. The economizer is a device to save diesel fuel. It takes the place of the boiler when the ship is at full speed and the boiler is shut off, and the economizer will be the one to give heating to the fuel.

x x x

Q. While at the Port of Dadiangas, was the needed repairs done?

A. Only the fuel line and the heating pipe to the tank was repaired. The economizer was not repaired because I needed the approval of PPA authorities before I can undertake the necessary repairs.

Q. After the repair of the fuel line and the heating pipe, can you inform this investigator if the vessel can sail for the next port, which is Brunei?

A. Yes, sir. But at a great expense of diesel fuel."

The necessity of repairs is confirmed by evidence therefore, and it was that the repair of the economizer was put on hold only because of lack of approval from the authorities. The

Commissioner's decision for that matter failed to counteract the facts in Manaba's sworn statements and chose not to elaborate therein on this issue. Nonetheless, the unloading of the cargoes was approved by the Customs Authorities in Dadiangas subject to underguarding of the cargoes pending their reloading back to the vessel. Request for transfer of the cargoes was also approved by Acting Deputy Collector of Customs of Dadiangas, Mauro Monjardin subject to a) filing of a Special Permit to Transfer (SPT); b) appointment of a Conduction Guard; c) continuous underguarding of the cargoes while at the port, and; d) posting of a re-export bond equivalent to 150% of the estimated duties and taxes.

It appears that the foregoing requirements were complied with, for as borne by evidence and as found by the Collector of Dadiangas, these events took place:

1. On March 22, 1985 Carl's Maritime Corporation through its representative, Rosa B. Cuevas, filed SPT application under B.C. Form No. 43 and was numbered as Special Permit No. 2093-85 with 80 metric tons of Electrode Wires in boxes being included as part of the cargoes being transferred.

2. Sgt. Claro Morales was assigned as the Conduction Guard, while Raymundo Sasuman was assigned to underguard the shipments in the warehouses.

3. A surety bond for P1,734,179.00 representing 150% of the estimated duties and taxes due, was filed to guarantee re-exportation of the through cargoes within six months therefrom.

4. The cargoes were transferred to the warehouses of Bibiana Farms and Mills Corporation and Carcon Development Corporation.

At this point petitioner can be observed to have followed the regular course in the unloading and transfer of the cargoes. But the collector's decision has adverse findings on yet another part of M/V "Ocean Navigator's" arrival in Dadiangas. The Collector takes it against the vessel in failing to submit a complete Inward Foreign Manifest (Exhibit "2") which should include cargoes destined for Dadiangas and those for Brunei right upon arrival. In this case, petitioner was able to complete the manifest for the vessel only the following morning, in the form of a "Supplemental Thru Inward Foreign Manifest" which contained the list of cargoes bound for Brunei (Exhibit "2-a"). This supplemental manifest, contains, among others, the 80 MT of Electrode Wires in its list. According to the Collector - "This lack (of) readiness or spontaneity on the part of the Master of the vessel to comply with a clean and simple mandate of law is viewed by this Office not just as a case of mere forgetfulness or human lapse, but more as a part of the plan or scheme to land the said through cargoes along with those declared for Dadiangas". The testimony of Cecilio Tugonon, Boarding Officer, however shows that he has been informed of the presence of other cargoes aside from those listed in the Inward Foreign Manifest, and that Tugonon had acquiesced to the submission later of the relevant documents for other cargoes not included in the Inward Foreign Manifest. Thus:

x x x

Q. Is it not that you were informed when you boarded that there were other cargoes?

A. No, it was on land when we were on the way home.

Q. But you were informed?

A. Yes, sir.

Q. On the same day you were informed?

A. Yes, sir.

Q. You informed them of what they have to submit to you?

A. Yes, sir.

Q. And that is the one appearing in the Supplemental Thru Inward Manifest?

A. Yes, sir."

The evidence so far leads to the finding that the Bureau of Customs was not without foreknowledge of things to inspect and guard against the M/V "Ocean Navigator", since the vessel appears not to have hidden any information about its cargoes and its intention to make repairs in Dadiangas. The information includes its supposed cargo of electrode wires, which according to the Commissioner was, through "skillful maneuvering" designed to be smuggled into the country. The question that remains is whether the electrode wires listed in the "Supplemental Thru Inward Foreign Manifest" actually existed as part of the cargo of M/V "Ocean Navigator" and were surreptitiously smuggled into Dadiangas, General Santos City.

The testimonies of Sergio Bautista and Jose Dilig of the Bureau of Customs, were the primary basis of the case of respondent. Sergio Bautista is alleged to be a member of the inventory team composed of Atty. Sanchez, Manuel Gulle, Aser Quinlantang, Benjamin Pante and Alamanza Binasing which conducted an inventory of cargoes at the Carcon Development Corporation warehouse in the presence of Collector Jose Santos. He testified having seen welding rods in boxes among other things stored in said warehouse and that he executed a sworn statement about this before Jose Dilig. He allegedly retained one piece of electrode wire taken from Carcon Development Corporation which he submitted to Captain Datumana Dilangalen, Davao ESS District Commander.

Jose Dilig was then Chief Investigator of the Davao Sector Command when he was dispatched on April 3, 1985 to go to downtown Davao City to verify the information that some questionable cargoes were being delivered in the hardware stores there. According to his testimony (T.S.N., pp. 335-349, Folder II, T.S.N., pp. 312-334, Folder I), the information referred to a shipment of welding rods in the process of being unloaded at Sisa Hardware in Davao City. Welding rods were actually found by Jose Dilig being unloaded in that place at that time. He inquired from the driver, Ernesto Mata, and was told that the welding rods came from one of the warehouses at Bibiana Farms at General Santos City. Further verification led to the supposition that the welding rods must have originated from the alleged shipment of welding rods believed to have arrived with the M/V "Ocean Navigator". Subsequently, a warrant of seizure and detention was issued against Carlito Lim which was attempted to be served on April 16, 1985, but the warrant failed to be served as Collector Jose Santos had in the meantime already served a similar warrant on Carlito Lim. (T.S.N., p. 334, Folder I). It happened, however, that the welding rods seized in Davao City were released soon after or on April 7, 1985 since it was feared by the seizing authorities that they may have held the articles for more than the "prescribed period" and be subjected to "formal charges" (T.S.N., p. 322, Folder I).

It seems to us that the testimony of Jose Dilig is inconclusive. The welding rods initially seized in Davao City were released before inventory of these welding rods can be made. The supposed link between the welding rods found in Davao City and the presumed cargo of welding rods by the M/V "Ocean Navigator" appears to have been established by Jose Dilig without supplementary investigation of the Customs personnel of Dadiangas (T.S.N., pp. 314-315, Folder I). This added to the fact that Jose Dilig and company were not able to participate in the search of the Bibiana and Carcon warehouses, for as said, they failed to serve their warrant of seizure and detention.

In contrast to the testimonies of Jose Dilig and Sergio Bautista, the following real evidence and testimonies of several people are offered by petitioner for its case:

1. Carlito Lim - That he signed in blank the application of re-export bond and covering check on March 22, 1985 unaware that the cargo of electrode wires had been "shut-off" in Hongkong.

2. Jose Lu - Master of the subject vessel, who declared that having informed the ship's agent of the "shut-off" by letter dated March 15, 1985 dispatched from San Fernando, La Union, he no longer deemed it necessary to delete from the Through Cargo Manifest the list pertaining to the welding rods.

3. Rosa B. Cuevas - Who declared that when the fact of "shut-off" was discovered in Dadiangas, she wrote letter of March 29, 1985 (Exhibit "15") to inform the Dadiangas Collector of Customs of such fact.

4. The subsequent telegram dated July 12, 1985 of David Tong of Hongkong Customs making no

mention of welding rods as forming part of the cargo of M/V "Ocean Navigator" - (T.S.N., p. 179, Folder I).

5. Sworn statement of Douglas M. Dokor that owing to bad weather in Hongkong during loading time and the consequent delay in the loading, they decided to "shut-off" the cargo of electrode wires. This statement corroborates the testimony of Jose Lu.

6. Sworn statement of T. Calucin, Jr. of Bonnacord, Ltd., Hongkong, agents of the M/V "Ocean Navigator" that the cargo of electrode wires was not loaded in said vessel.

7. Loreta L. Sevilla, Customs Administrative Assistant and Acting Customs Examiner, who was assigned to check the vessel, and testified that she did not find electrode wires as part of the cargoes discharged from the vessel. (T.S.N., pp. 367-369, Folder II).

8. Claro Morales, assigned as conduction guard, who affixed his signature on the Boat Note and the Special Permit to Transfer which reflected the finding of Bienvenido Leparto and Raymundo Sasuman that no electrode wires were found at the bodegas. He testified that he only saw the bags where he should have also seen boxes if there were electrode wires with the cargoes.

9. Bienvenido Leparto, Customs Examiner, who inspected the warehouses where the cargoes were transferred and stated that the cargoes did not include electrode wires.

10. Raymundo Sasuman, Customs Assessor assigned as underguard, who declared that the cargoes he received from Claro Morales did not include electrode wires.

11. Exhibits "34" and "35" containing the reports of Atty. Aniceto Q. Sanchez Jr., Benjamin R. Pante, Aser Quilantang, members of the inventory team assigned by Collector Santos, showing that electrode wires were not part of the cargoes from M/V "Ocean Navigator" stored at the Bibiana Farms and Carcon Development Corporation warehouses.

12. Rolando Balbon; employee of South Cotabato Integrated Port Services, who declared that he was present throughout the offloading of the cargoes of M/V "Ocean Navigator" and saw no items contained in boxes unloaded from the vessel.

An appreciation of Sergio Bautista's testimony leaves it also to be unreliable. A single piece of welding rod allegedly retrieved by Sergio Bautista from the bodega is so easily available that it can be taken from anywhere else. On cross-examination

Sergio Bautista, admitted that he was not a member of the April 10 inventory team for the warehouses. Thus:

"Q. xxx, please tell the Honorable Hearing Officer who were the members of the Team organized by Collector Jose Santos for that April 10, 1985 inventory?

x x x

A. Atty. Sanchez, Aser Quinlantang, Benjamin Pante and Alamanza Binasing.

The direct examination of Sergio Bautista states that he was part of an original inventory team formed before April 10, 1985 but this team was not able to enter the Bibiana Farm warehouse. Said initial testimony of Sergio Bautista also alleges that he was part of the second inventory team (of April 10, 1985) that went to the Carcon Development Corporation warehouse but as it had turned out Sergio Bautista wavered subsequently on this fact. We quote the additional proceedings on this point in the cross-examination of Sergio Bautista:

> "Q. You also testified on direct examination as found on page 21 TSN which I quote:
>
> A. It was like this, Sir, after we were told that the owner was not there on our first visit at the Bibiana Farms we went back to the office and Collector Santos withdrew our assignment as members

of the inventory team, however, later on he constituted another team and he instructed me to come along and we proceeded to the Bibiana Farms to conduct an inventory although at the Bibiana Farms he instructed me to stay in the office while the other members of the inventory team conducted an inventory in the Bodega. From there, we proceeded to Carcon Development Corporation to conduct our inventory and it was there where I participated in the inventory at the Bodega:

You admit that there was another team formed by Collector Jose Santos for the April 10, 1985 Inventory? Do you admit that? Please tell the truth.

A. Yes sir, there were already many. At first we were only few.

Q. Who were the members of the second team organized as you said there are many?

ATTY. CRIADOR

That is already answered.

Q. In your answer you mentioned Sanchez, Faura, Gulle and Benasing, do you remember that?

A. Yes, sir.

Q. And those were the persons forming the second team to conduct inventory on April 10, 1985?

ATTY. CRIADOR

That was answered before, the record will show that the witness mentioned Quinlantang and Pante, as we consult the records my statement will be confirmed."

Added to the above record, the testimony of Collector Jose Santos exposes inconsistencies in the declarations of Sergio Bautista by revealing that since Sergio Bautista was already assigned as warehouseman at the Sarangani Agricultural Company warehouse, he was excluded as member even of the first team that was planned to be formed through an initial memorandum dated April 4, 1985 by Collector Santos. According to Collector Santos this initial memorandum was replaced on the same day by another memorandum also dated April 4, 1985 and which served as the basis for the inventories of the two Bodegas concerned. The inventories gave rise to the Inventory Reports both dated April 13, 1985, showing only Atty. Aniceto Q. Sanchez, Mr. Benjamin R. Pante and Mr. Aser Quilantang as having made the reports (Exhibits "34" and "35") Collector Jose Santos also presented in his testimony a copy of his office's Personnel Attendance Record Control showing that Sergio Bautista could not have been part of the inventory team that conducted the inventory at the Carcon Warehouse on April 10, 1985 since said record reveals that he did not report for work on that day (T.S.N., p. 138, Folder I).

We think, therefore, that in the face of consistent evidence for petitioner, the evidence for respondent are but surmises that cannot possibly hold the case against petitioner created out of the decisions of the Collector and the Commissioner of Customs. It may reasonably be inferred that if the skillful maneuvering attributed to petitioner is to be believed, we find it uncharacteristic of the petitioner, for that matter to have declared the electrode wires in the "Supplemental Thru Inward Foreign Manifest" if the intention to smuggle was there from the very start. A confluence of events may attract attention on a possible materializing illegality but it is another matter to prove the illegal act by hard facts. For, the confluence will merely be seen as an unsupported conclusion if proof and the concourse of events do not concur.

WHEREFORE, the decision of the Commissioner of Customs ordering the forfeiture of the vessel M/V "Ocean Navigator" is REVERSED. The M/V "Ocean Navigator" is hereby ordered permanently released. The surety bond filed by petitioner should be as it is hereby ordered WITHDRAWN AND CANCELLED.

No pronouncement as to costs.

SO ORDERED.

Quezon City, Metro Manila, April 23, 1992.

CONSTANTE C. ROAQUIN
Associate Judge

WE CONCUR:

ERNESTO D. ACOSTA
Presiding Judge

STELLA DADIVAS-FARRALES
Acting Associate Judge

CERTIFICATION

I hereby certify that this decision was reached after due consultation among the members of the Court of Tax Appeals in accordance with Section 13, Article VIII of the Constitution.

ERNESTO D. ACOSTA
Presiding Judge
Court of Tax Appeals