REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

RUFINO LOPEZ & SONS, INC.,
Petitioner,

- versus - C.T.A. CASE NO. 101

THE COLLECTOR OF CUSTOMS,
Respondent.

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RESOLUTION

Acting on the "Motion to Dismiss" filed by counsel for the respondent on April 23, 1955, and it appearing:

1. That under Section 7 of Republic Act No. 1125, otherwise known as "An Act Creating the Court of Tax Appeals," this Court is conferred exclusive appellate jurisdiction to review by appeal only the decisions of the Collector of Internal Revenue, Commissioner of Customs, and the Provincial and City Boards of Assessment Appeals;

2. That the decision which the herein petitioner prays this Court to review and declare null and void in his "Petition for Review" filed on March 23, 1955, is a decision of the Collector of Customs of Manila which is not one of those mentioned in Section 7 of Republic Act No. 1125; and

3. That in a resolution promulgated by this Court on January 22, 1955, in C.T.A. Case No. 17, entitled "Acting Collector of Customs, Petitioner-Appellant vs. Acting Commissioner of Customs, Respondent-Appellee", this Court clarified the apparent conflict between Sections 7 and 11 of Republic Act No. 1125 in the following manner:

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"The phrase 'Collector of Customs' appearing in the above-mentioned provision (Section 11) of Republic Act No. 1125 is clearly an oversight on the part of Congress. It should read 'Commissioner of Customs' to make the provision conform with Section 7 of the said Republic Act and Section 1380 of the Revised Administrative Code."

WHEREFORE, finding the "Motion to Dismiss" of counsel for the respondent well-founded and meritorious, the same is hereby granted.

Let this case be, as it is hereby dismissed for lack of jurisdiction, with costs against the petitioner.

SO ORDERED.

Manila, Philippines, May 23, 1955.

AUGUSTO M. LUCIANO
Associate Judge

MARIANO NABLE
Presiding Judge