

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

EN BANC

COMMISSIONER OF CUSTOMS,
Petitioner,

CTA EB NO. 2948
(CTA Case No. 10277)

Present:

-versus-

**RINGPIS-LIBAN, P.J.,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID,
FERRER-FLORES,
ANGELES,
TESTON, and
CENTENO-DIJAMCO, JJ.**

**JOHN PAUL V. MEDINA, Owner
and Proprietor of JPM Medical
Trading,**

Respondent.

Promulgated:

AUG 27 2026

X- - - - -X

RESOLUTION

CUI-DAVID, J.:

This resolves petitioner's *Motion for Reconsideration (Of the Decision dated December 23, 2025)*, filed on February 20, 2026, with respondent's *Comment/Opposition (re Petitioner's Motion for Reconsideration dated 20 January 2026)*, filed on January 30, 2026.

Petitioner assails the *Decision* dated December 23, 2025 (assailed *Decision*), which denied petitioner's *Petition for Review* and affirmed the rulings of the Court in Division. The dispositive portion of the assailed *Decision* reads:

WHEREFORE, the *Petition for Review (With Prayer for the Mandatory Inhibition of the Honorable Members of the Honorable Court's Special Third Division)*, is **DENIED** for lack of merit. Accordingly, the *Decision* dated December 11, 2023, and the *Resolution* dated June 11, 2024, of the Court's Special Third Division are **AFFIRMED**.

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SO ORDERED.

Petitioner maintains that the Court erred in treating the Order dated March 23, 2020 as a final and appealable order, arguing that it merely remanded the case to the District Collector for further proceedings and thus remained interlocutory in character.

Petitioner insists that, following established jurisprudence, only final decisions of the Commissioner may be appealed to the Court of Tax Appeals (CTA), while interlocutory orders, which leave something more to be done, are not proper subjects of appeal.

Petitioner further contends that respondent failed to discharge the burden of proof under Section 1123 of the Customs Modernization and Tariff Act (CMTA), emphasizing that the documents presented were mere photocopies devoid of probative value, and thus properly disregarded under the Best Evidence Rule.

Finally, petitioner argues that due process was violated when members of the Court in Division participated in the review of their own ruling, invoking jurisprudence that prohibits an adjudicator from reviewing his or her own decision.

By way of opposition, respondent counters that the issues raised in the motion are mere reiterations of those already considered and resolved by both the Court in Division and the Court *En Banc*. Respondent maintains that the assailed Order dated March 23, 2020, was, in substance, a final determination of the parties' rights, as it effectively declared the goods subject to forfeiture pursuant to Section 1113 of the CMTA, and directed payment of duties and taxes as the only means for release thereof. Respondent likewise underscores that petitioner himself instructed the filing of an appeal with the CTA, thereby recognizing the finality of the CTA's ruling.

Respondent further argues that petitioner failed to comply with the mandatory periods for automatic review under Section 1127 of the CMTA and Section 10 of Customs Memorandum Order (CMO) No. 04-2018,¹ resulting in the deemed approval of the District Collector's earlier ruling.



¹ MANUAL OF PROCEDURE FOR FORFEITURE CASES. March 22, 2018.

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Respondent also asserts that the documentary evidence submitted, consisting of sales invoices, receipts, and local supplier affidavits, was not objected to during the proceedings and must therefore be deemed admitted and given probative weight, pursuant to settled jurisprudence.

Respondent also emphasizes that the Bureau of Customs failed to establish fraud or illegal importation, stressing that forfeiture proceedings require at least substantial evidence and that forfeitures are not favored in law.

Finally, respondent rejects petitioner's due process argument on the justices of the Court in Division's inhibition, reasoning that applying such rule would render *En Banc* review nugatory.

After a careful consideration of the parties' arguments, the Court finds no merit in the motion.

A motion for reconsideration must raise new matters or demonstrate palpable error; otherwise, it is a mere rehash of arguments already passed upon. Failure to make any substantial arguments does not warrant reconsideration.² In this case, petitioner's arguments substantially echo those already addressed in the assailed *Decision* and earlier rulings, without presenting any compelling reason to depart therefrom.

The Court sustains its finding that the Order dated March 23, 2020, is final. While couched as a remand, the Order effectively settled the substantive rights of the parties by determining the insufficiency of respondent's evidence and by declaring the goods liable for duties, taxes, and eventual forfeiture. It is well settled that a disposition leaves nothing more to be done except to await the parties' next move.³ Here, the subsequent acts of the District Collector merely implemented petitioner's determination, confirming that the controversy had already been resolved at the level of the Commissioner.



² See *People v. Lacson*, G.R. No. 149453, October 7, 2003 [Per J. Callejo, Sr., *En Banc*].

³ *Integrated Credit and Corporate Services, Co. v. Labrador*, G.R. No. 233127, July 10, 2023 [Per J. Gesmundo, C.J., First Division, citing *Spouses Limso v. Philippine National Bank*, G.R. Nos. 158622, 169441, 172958, 173194, 196958, 197120 & 205463, January 27, 2016 [Per J. Leonen, Second Division]].

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Further, the Court is not persuaded by petitioner's insistence that respondent's evidence be disregarded. While administrative bodies are not strictly bound by technical rules of evidence, fundamental rules on admissibility and weight cannot be entirely ignored. Nonetheless, it is equally settled that evidence not objected to is deemed admitted and may be accorded probative value. In the present case, petitioner failed to timely object to the authenticity or due execution of respondent's documents during the proceedings. Having failed to do so, petitioner cannot later assail their admissibility.⁴

Lastly, petitioner's claim of denial of due process is untenable. The structure of the CTA, as a collegiate court functioning in divisions and *en banc*, necessarily entails that cases decided by the division may be elevated for review by the *en banc*.⁵ The Supreme Court has delineated the respective jurisdictions of the CTA *En Banc* and Divisions in A.M. No. 05-11-07-CTA, or the Revised Rules of the Court of Tax Appeals (RRCTA).⁶ The cases cited by petitioner, which involve situations in which officials reviewed their own prior decisions in a different capacity, are not squarely applicable in this case. As discussed in the assailed *Decision*, absent any showing of bias, bad faith, or partiality, there is no legal basis to compel the inhibition of the members of the Court in Division.

In sum, the Court finds that petitioner failed to demonstrate any reversible error in the assailed *Decision*. The motion raises no new or substantial arguments that would justify its modification or reversal.

WHEREFORE, premises considered, petitioner's *Motion for Reconsideration (Of the Decision dated December 23, 2025)* is **DENIED** for lack of merit.



⁴ See *Presidential Commission on Good Government v. C&O Investment and Realty Corp.*, G.R. No. 255014, August 30, 2023 [Per J. Singh, Third Division], citing *Spouses Tapayan v. Martinez*, G.R. No. 207786, January 30, 2017 [Per J. Caguioa, First Division].

⁵ Section 2, Rule 4 of the RRCTA, recognizes the exclusive appellate jurisdiction of the CTA *En Banc* to review by appeal the following decisions, resolutions, or orders of the CTA Division:

SEC. 2. *Cases within the jurisdiction of the Court en banc.* — The Court *en banc* shall exercise exclusive appellate jurisdiction to review by appeal the following:

(a) Decisions or resolutions on motions for reconsideration or new trial of the Court in Divisions in the exercise of its exclusive appellate jurisdiction over:

(1) Cases arising from administrative agencies — Bureau of Internal Revenue, Bureau of Customs, Department of Finance, Department of Trade and Industry, Department of Agriculture[.]

⁶ *Commissioner of Internal Revenue v. Court of Tax Appeals*, G.R. Nos. 203054-55, July 29, 2015 [J. Peralta, Third Division].

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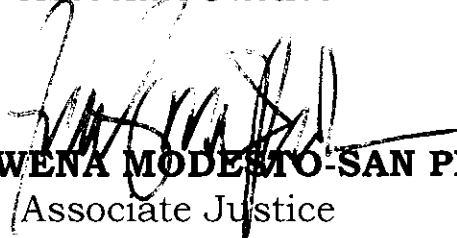
SO ORDERED.


LANEE S. CUI-DAVID
Associate Justice

WE CONCUR:


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice


HENRY S. ANGELES
Associate Justice

(No Part)
PAOLO S. TESTON
Associate Justice

(No Part)
DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice