

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

BATANGAS BAY TOWAGE, CTA Case No. 11174
INC.,

Petitioner, Members:

- versus -

MANAHAN, *Chairperson,*
REYES-FAJARDO, and
ANGELES II.

Promulgated:

COMMISSIONER OF
CUSTOMS,

Respondent.

APR 07 2025

2:56 p.m.

X-----X

RESOLUTION

In its Manifestation and Motion for Leave to Withdraw Petition for Review¹ filed on September 24, 2024, petitioner explains that the Petition for Review and Supplemental Petition for Review in CTA Case No. 11174 seeks for the return of the tugboat 'SVITZER APLAYA,' forfeited by the District Collector of the Port of Batangas (DC). Subsequently, respondent issued an Order dated July 4, 2024, reversing the DC's order of forfeiture, and accordingly, directed the release of tugboat 'SVITZER APLAYA' in its favor. With this development, petitioner moves for the withdrawal of the Petition and Supplemental Petition in CTA Case No. 11174.

Respondent posed no challenge on said Manifestation and Motion.²

RULING

Indeed, for courts of law to exercise judicial power over a case, an actual case or justiciable controversy is indispensable. Section 1, Article VIII of the 1987 Constitution is on point:

¹ Docket, pp. 102-104.

² Records Verification Report dated January 17, 2025. *Id.* at p. 121.

Section 1. The judicial power shall be vested in one Supreme Court and in such lower courts as may be established by law.

Judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable, and to determine whether or not there has been a grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government.³

In reverse, if there is no actual case or justiciable controversy, courts of law are devoid of authority to act on a case. *Express Telecommunications Co., Inc. v. AZ Communications, Inc.*⁴ confirmed:

Courts have no power to act on a matter if there is no actual case or justiciable controversy. ...The rule holds true even when there had previously been a legal conflict or claim, but it has become moot because a supervening event has rendered the legal issue inexistent. When a case has become moot, there is no longer a conflict of rights that needs to be resolved by the courts.

The Petition and Supplemental Petition in CTA Case No. 11174 seeks the release of tugboat 'SVITZER APLAYA' in petitioner's favor. Considering that respondent ordered the release of said tugboat in favor of petitioner, there is no more actual case or controversy to be addressed here, justifying the allowance of petitioner's motion.

WHEREFORE, petitioner's Manifestation and Motion for Leave to Withdraw Petition for Review filed on September 24, 2024 is **NOTED** and **GRANTED**, respectively. Accordingly, the Petition for Review and Supplemental Petition for Review in CTA Case No. 11174 are considered **WITHDRAWN**. Additionally, CTA Case No. 11174 is **DECLARED CLOSED** and **TERMINATED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice

³ Boldfacing supplied.

⁴ G.R. No. 196902, July 13, 2020.

Marian Guy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

/k
HENRY S. ANGELES
Associate Justice