

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

En Banc

**COMMISSIONER OF CUSTOMS
and the BUREAU OF CUSTOMS**
Petitioners,

CTA EB No. 1142
(CTA Case No. 8409)

- versus -

DOLE PHILIPPINES, INC.
Respondent.

Present:
DEL ROSARIO, *P.J.*,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, *JL*

Promulgated:
JUN 18 2015

 1:45 p.m.

X- - - - -X

RESOLUTION

CASANOVA, J.:

This resolves petitioners' Motion for Reconsideration¹, filed on February 9, 2015, sans respondent's Comment per Records Verification dated May 5, 2015, praying that the Decision² (Assailed Decision) promulgated on January 5, 2015, be reversed and set aside, and judgment be rendered granting petitioners' Petition for Review.

The dispositive portion of the Assailed Decision reads:

"WHEREFORE, premises considered, the present Petition for Review is hereby **DENIED**, and accordingly **DISMISSED** for lack of merit.

SO ORDERED." 

¹ *En Banc* Rollo, pp. 85-95.

² *En Banc* Rollo, pp. 63-77.

In support of their Motion, petitioners claim that respondent's counsel should have filed a written Notice of Appeal with the Office of the District Collector, pursuant to Section 2313 of the Tariff and Customs Code of the Philippines (TCCP), instead of merely filing a letter appealing the denial of respondent's claim for refund with the Commissioner of Customs. Accordingly, such erroneous procedure taken by respondent was fatal to its claim as it did not toll the reglementary period for the perfection of an appeal.

Petitioners also insist that respondent failed to timely pay the corresponding docket fee, which is a mandatory condition precedent to the consideration of its protest under Section 2308 of the TCCP.

Perusal of the grounds raised by petitioners in their Motion for Reconsideration reveals that the same are practically mere reiterations of their previous arguments which have been fully addressed and discussed at length by the Court *En Banc* in the Assailed Decision. As such, *We* see no reason to further discuss the same.

Hence, the CTA *En Banc* finds no cogent justification to disturb the findings and conclusions spelled out in its January 5, 2015 Decision. What the instant Motion for Reconsideration seeks is for the Court to view and appreciate the evidence in their own perspective of things, which unfortunately had already been considered and passed upon.

WHEREFORE, premises considered, petitioner's Motion for Reconsideration is hereby **DENIED** for lack of merit.

SO ORDERED.


CAESAR A. CASANOVA
Associate Justice

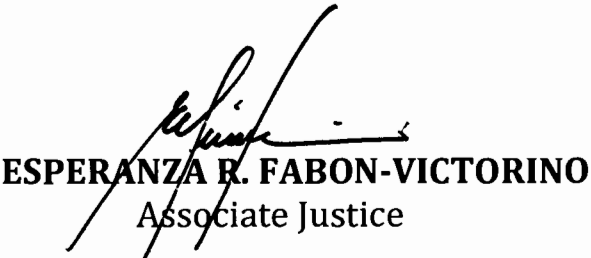
WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTANEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice