

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

CITADEL LINES, INC., in
its capacity as agent of
the M/V "SHUNKU MARU",
Petitioner,

- versus -

C.T.A. CASE NO. 2583

COMMISSIONER OF CUSTOMS,
Respondent.

x - - - - - x

R E S O L U T I O N

Petitioner has appealed from the decision of respondent Commissioner of Customs dated January 25, 1974, affirming that of the Collector of Customs in Administrative Case No. 685/72 (Customs Case No. 74-01) imposing a fine of ₱8,426.14 on the vessel M/V "Shunku Maru" and/or petitioner herein, as ship agent, for alleged violation of Section 2523 of the Tariff and Customs Code.

After respondent had filed his answer to the petition for review but before the case could be tried on the merits, the parties, represented by their respective counsel, submitted to this Court a "Compromise Agreement" on October 8, 1974, wherein petitioner offered to pay one half ($\frac{1}{2}$) of the fine imposed, or ₱4,213.07, in full and complete settlement of the case, which was accepted and agreed to by the respondent.

23

RESOLUTION -
CTA CASE NO. 2583

- 2 -

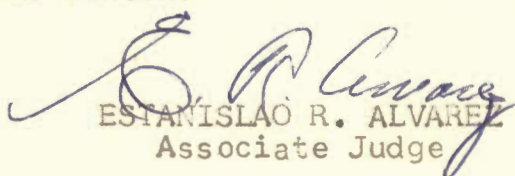
Finding the imposition of the fine in this case, as finally decided by respondent, in accordance with law, the same is hereby affirmed. Accordingly, upon payment of the said sum of ₱4,213.07, the case shall be considered closed and terminated.

SO ORDERED.

Quezon City, November 12, 1974.


ROMAN M. UMALI
Presiding Judge

WE CONCUR:


ESTANISLAO R. ALVAREZ
Associate Judge


RAMON L. AVANCENA
Associate Judge

(24)