

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

PHILIPPINES INTERNATIONAL
SURETY CO., INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 1474

COMMISSIONER OF CUSTOMS,
Respondent.

X - - - - - X

R E S O L U T I O N

Petitioner, as surety of Andres E. Lazaro, claimant of various merchandise described in seizure identification Nos. 1904 and 1905, has appealed to this Court seeking the reversal of the decision of respondent, dated September 10, 1963, claiming that the said decision is null and void. Respondent filed a "Motion To Dismiss" on December 20, 1963, alleging that the petition was filed beyond the thirty-day period prescribed by Republic Act No. 1125, and that petitioner has no cause of action against the respondent.

On January 6, 1964, petitioner filed a motion for leave to file opposition and on January 17, 1964, a motion to extend the time to file opposition.

For failure of petitioner to appear before the Court on January 18, 1964, the "Motion For Leave To File Opposition" was denied and the "Motion To Dismiss" was granted.

✓ IN VIEW OF THE FOREGOING, and in line with our pronouncement in previous similar cases, where we ruled therein that a surety has no legal capacity to appeal to this Court (See Phil. Int'l. Surety Co., Inc. v. Comm. of Customs, C.T.A. Case No. 745, Res.

Jan. 12, 1961; Phil. Int'l. Surety Co., Inc. v. Comm. of Customs, C.T.A. Case No. 736, Res. Dec. 3, 1962; Phil. Int'l. Surety Co., Inc. v. Comm. of Customs, C.T.A. Case No. 771, Jan. 4, 1963; Phil. Int'l. Surety Co., Inc. v. Comm. of Customs, C.T.A. Case No. 760, May 31, 1963; Phil. Int'l. Surety Co., Inc. v. Comm. of Customs, C.T.A. Case No. 770, June 26, 1963 and Phil. Int'l. Surety Co., Inc. v. Comm. of Customs, C.T.A. Case No. 1183, Dec. 7, 1963), the petition for review filed on November 5, 1963, is hereby dismissed with costs against petitioner.

SO ORDERED.

Manila, January 27, 1964.


MARIANO EABLE
Presiding Judge


ROMAN M. DHALLI
Associate Judge


AUGUSTO M. LUCIANO
Associate Judge