

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MACONDRAY & COMPANY, INC.,
in its capacity as agent
of the MS "Temeraire",
Petitioner,

- versus -

C.T.A. CASE NO. 2403

COMMISSIONER OF CUSTOMS,
Respondent.

x - - - - - x

R E S O L U T I O N

This is in connection with the petition for review filed by petitioner on May 12, 1972, praying for the reversal of the decision of respondent Commissioner of Customs dated April 11, 1972, affirming that of the Collector of Customs of Manila in Administrative Case No. 339 (Customs Case No. 71-11) imposing an Administrative fine of ₱2,000.00 on the vessel M/S "Temeraire" for carrying unmanifested cargo in violation of Section 1005, in relation to Section 2521, 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" dated March 1, 1973 (pp. 33-34, CTA rec.), wherein petitioner offered to pay one half ($\frac{1}{2}$) of the fine imposed, or ₱1,000.00, in full and complete settlement of the case, which was accepted by respondent. The parties now pray that judgment be rendered in accordance with the said agreement.

Finding the imposition of the fine in this case, as finally decided by respondent, in accordance with law (Section 2521,

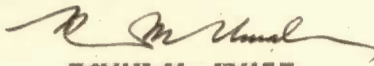
RESOLUTION-
CTA CASE NO. 2403

- 2 -

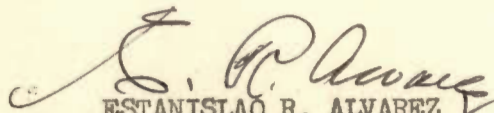
Tariff and Customs Code), the same is hereby approved. Accordingly, upon payment of the said sum of ₱1,000.00, the case shall be considered closed and terminated.

SO ORDERED.

Quezon City, June 29, 1973.


ROMAN M. UMALI
Presiding Judge


RAMON L. AVANCEÑA
Associate Judge


ESTANISLAO R. ALVAREZ
Associate Judge

41