

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

EN BANC

MOISES BAGAN RODRIGUEZ,
Petitioner,

**CTA EB CRIM. No. 043
(CTA Crim. Case No. O-282)**

-versus-

Present:

Del Rosario, P.J.,
Castañeda, Jr.,
Uy,
Fabon-Victorino,
Mindaro-Grulla,
Ringpis-Liban,
Manahan,
Bacorro-Villena, and
Modesto-San Pedro, JJ.

**PEOPLE OF THE PHILIPPINES,
AND THE BUREAU OF CUSTOMS,
As represented by the Commissioner
Of Customs,**

Respondents.

Promulgated:

JAN 08 2020

x-----

RESOLUTION

CASTAÑEDA, JR., J.:

This resolves petitioner's "Motion for Reconsideration of the Decision dated June 18, 2019" filed on July 19, 2019.

The dispositive portion of the Decision dated June 18, 2019 states:

WHEREFORE, premises considered, the petition for review is **DENIED**. Accordingly, the June 28, 2017 Decision and September 8, 2017 Resolution of the then CTA Third Division are **AFFIRMED**.

SO ORDERED. *gc*

Instead of filing a Comment to said motion, respondents filed a Manifestation on September 25, 2019. This motion was submitted for resolution on October 21, 2019.

Hence, this resolution.

Petitioner argues, among others, that he is not the owner of the consigned/imported goods but somebody else who just used the name Yanzhen Enterprises.

The motion is bereft of merit.

In this case, it is an undisputed fact that petitioner is the owner and proprietor of Yanzhen Enterprises. "A sole proprietorship does not possess a juridical personality separate and distinct from the owner of the enterprise."¹

We reiterate that Yanzhen Enterprises is the consignee of the shipments which were declared as "Pastries" and "Dough," but found to be "onions" upon 100% examination of the shipments in question. "The law created a presumption of ownership in the named consignee even if the consignee did not participate in the preparation of the Bill of Lading."² "Based on the foregoing, the owner of the property shall be the [] consignee."³

It is emphasized that the CTA *En Banc* affirmed the findings and conclusions reached by the then CTA Third Division, which is the trial court, in this case. Petitioner, as owner/proprietor of Yanzhen Enterprises, is, thus, guilty beyond reasonable doubt for violating Sections 3601 and 3602 in relation to Sections 2503 and 2530 of the TCCP.

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

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice

¹ *Mangila v. Court of Appeals*, G.R. No. 125027, August 12, 2002.

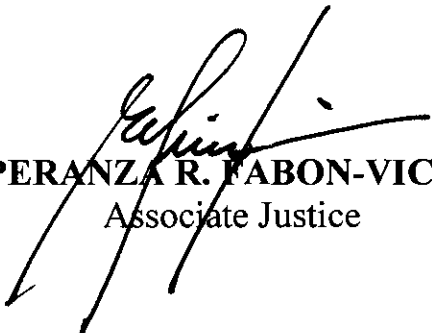
² *People v. Sayson*, CTA Crim. Case No. O-94, Dec. 12, 2012, affirmed in *Sayson v. People*, CTA E.B. Crim. Case No. 025, April 1, 2014; Entry of Judgment, Oct. 28, 2014.

³ The removed words are "the property of the", typographical error on page 21 of the Decision subject of this motion.

WE CONCUR:

(No part)
ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice

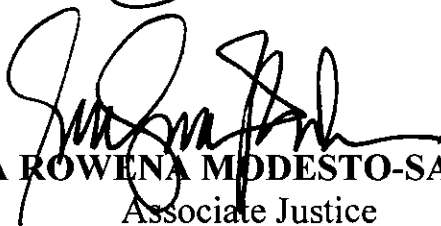

ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice