THIRD DIVISION

[G.R. No. 208465; April 28, 2021]

BUREAU OF CUSTOMS, *Petitioner, v.* **BUSH BOAKE ALLEN (PHILS.), INC.,** *Respondent.*

D E C I S I O N

LEONEN, *J.*:

Under Republic Act No. 9282, an appeal from the decision of the Regional Trial Court in tax collection cases is within the exclusive appellate jurisdiction of the Court of Tax Appeals. Consequently, the Court of Appeals' Decision is void for lack of jurisdiction.

This Petition for Review assails the Court of Appeals': (1) Decision,[1] granting Bush Boake Allen [Phils.], Inc.'s (Bush Boake) appeal from the Regional Trial Court's Decision;[2] and (2) Resolution,[3] denying the Bureau of Customs' motion for reconsideration.

Relying heavily upon this Court's ruling in *Pilipinas Shell Petroleum Corporation v. Commissioner of Internal Revenue*,[4] the Court of Appeals held that Bush Boake is a transferee in good faith and for value of Tax Credit Certificate (TCC) No. 004334, and thus, may not be required to pay again the customs duties covered by the TCC.

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[1] *Rollo*, pp. 86-96. The November 29, 2012 Decision in CA-G.R. CV No. 89004 was penned by Associate Justice Vicente S.E. Veloso, and concurred in by Associate Justices Jane Aurora C. Lantion and Socorro B. Inting of the Special Twelfth Division, Court of Appeals, Manila.

[2] Id. at 44-57. The March 5, 2007 Decision in Civil Case No. 02-102693 was penned by Presiding Judge Marivic T. Balisi-Umali of the Regional Trial Court of Manila, Branch 20.

[3] Id. at 98. Resolution dated August 5, 2013.

[4] 565 Phil. 613 (2007) [Per J. Velasco, Jr., Second Division].

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Bush Boake, a Board of Investments-registered corporation,[5] is engaged in the manufacture, importation and exportation of chemical fragrances and flavors.[6] For its importations of goods and raw materials, it was assessed by the Bureau of Customs, customs duties and taxes amounting to ₱2,462,650.00.[7]

On April 11, 1996, Filipino Way Industries, Inc. assigned Tax Credit Certificate (TCC) No. 004334 in favor of Bush Boake, as payment for chemicals supplied by the latter.[8] TCC No. 004334 was issued by the One Stop Shop Tax Credit and Duty Drawback Center (Duty Drawback Center) of the Department of Finance on March 19, 1996, in favor of Filipino Way Industries, Inc.,[9] purportedly as refund[10] for taxes and/or duties it paid on raw materials equivalent to ₱2,462,650.00.

The Duty Drawback Center was created on February 7, 1992 under Administrative Order (A.O.) No. 266,[11] with the mandate to provide a simplified, harmonized,[12] orderly and expeditious tax credit system.[13] Its primary function is to process and issue tax credits and duty drawbacks under Executive Order No. 226, Section 106(c) of the Tariff and Customs Code of the Philippines, Section 106 of the National Internal Revenue Code, and other applicable laws. It is composed of a representative from the Department of Finance, as chairperson, and representatives from

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[5] *Rollo*, p. 33.

[6] Id. at 51.

[7] Id. at 33.

[8] Id. at 47, RTC Decision; and 193, respondent's Memorandum.

[9] Id. at 33.

[10] Id. at 47.

[11] Creating a One-Stop-Shop Inter-Agency Tax Credit and Duty Drawback Center (Center) for the Processing of All Tax Credits and Duty Drawbacks, Defining Its Powers, Duties and Functions, and For Other Purposes (February 7, 1992).

[12] Administrative Order No. 138 (2014), sec. 2. Strengthening the Operation of the One-Stop Shop Inter-Agency Tax Credit and Duty Drawback Center.

[13] Administrative Order No. 266 (1992), sec. 1.

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the Board of Investments, Bureau of Customs, and Bureau of Internal Revenue, as members.[14]

Bush Boake utilized TCC No. 004334 to settle its customs duties and tax liabilities with the Bureau of Customs.[15]

However, the post-audit subsequently conducted by the Duty Drawback Center revealed that TCC No. 004334 was fraudulently issued. It was discovered that the export declarations and bank credit memos submitted by Filipino Way Industries, Inc. to the Duty Drawback Center were forgeries and that the company no longer exists.[16] Consequently, TCC No. 004334 was canceled on September 26, 2001.[17] Thereafter, the Bureau of Customs demanded from Bush Boake the payment of its obligations.[18]

Upon Bush Boake's refusal to pay, the Bureau of Customs filed a complaint for Collection of Sum of Money with damages before the Regional Trial Court of Manila.[19] Bush Boake, in turn, filed a third-party complaint against Filipino Way Industries, Inc.[20] The latter was eventually declared in default for failure to file any responsive pleading.[21]

On March 5, 2007, the Regional Trial Court rendered a Decision[22] in favor of the Bureau of Customs and held Bush Boake liable for unpaid customs duties amounting to ₱2,462,650.00. The trial court ruled that Bush Boake failed to prove that it was a transferee of TCC No. 004334 in good faith and for value.[23]

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[14] Administrative Order No. 266 (1992), sec. 2.

[15] *Rollo*, p. 33.

[16] Id. at 48.

[17] Id. at 193.

[18] Id. at 32.

[19] Id. at 13, Petition; and 44, RTC Decision.

[20] Id. at 33.

[21] Id. at 14.

[22] Id. at 44-57.

[23] Id. at 56.

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The trial court also dismissed Bush Boake's counterclaim.[24] The dispositive portion of the Decision reads:

> Premises considered, the Court finds for the plaintiff and hereby orders the defendant Bush Boake Allen Phil. Inc. to pay the Republic of the Philippines the amount of ₱2,462,650.00 with 6% interest from the filing of the case in court.
>
> Defendant's counterclaim for being unmeritorious is hereby DISMISSED.
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> SO ORDERED.[25]

Bush Boake appealed before the Court of Appeals.[26]

The Court of Appeals Special Twelfth Division granted[27] Bush Boake's appeal, and reversed and set aside the trial court's Decision. It found Bush Boake to be a transferee of TCC No. 004334 in good faith and for value, having relied on the Duty Drawback Center's representation that the TCC was genuine and valid.[28] As such, it cannot be unjustly prejudiced by the fraud committed by the transferor, Filipino Way Industries, Inc., in the procurement of the subject TCC from the Duty Drawback Center.[29] Consequently, the appellate court held that Bush Boake may not be legally required to pay again the tax covered by the TCC.[30]

Hence, the Bureau of Customs filed this Petition.[31]

Petitioner contends that its acceptance of TCC No. 004334 did not amount to a valid payment because it did not receive a single centavo.[32] Respondent's obligation was not extinguished, but

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[24] Id. at 57.

[25] Id. at 112.

[26] Id. at 14.

[27] Id. at 86-96.

[28] Id. at 39.

[29] Id. at 38.

[30] Id.

[31] Id. at 86-96.

[32] Id. at 214, OSG Memorandum.

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remained outstanding pursuant to Article 1231 of the Civil Code.[33] It argues that the "TCC is akin to a bill of exchange or other mercantile document which produces the effect of payment only when it has been cashed[.]"[34] Considering there was no delivery of money, petitioner submits that it had a valid cause of action against respondent for the payment of the latter's outstanding obligations.[35]

Petitioner further contends that "[r]espondent is not a transferee of the TCC in good faith and for value."[36] It posits that the facts obtaining in *Pilipinas Shell Petroleum Corporation v. Commissioner of Internal Revenue*[37] cited by the Court of Appeals in its Decision, are different from the present case.[38]

In *Pilipinas Shell Petroleum Corporation*, petitioner asserts that the nature of the case involves assessment of deficiency excise taxes while the case a quo involves a civil case for collection of sum of money.[39] Also, in *Pilipinas Shell Petroleum Corporation*, the facts did not clearly establish the fraudulent acts of the original grantees in procuring the tax credit certificates while here, petitioner proved that Filipino Way Industries, Inc., the original grantee, is a nonexistent company and all documents submitted for TCC No. 004334 were forgeries.[40] Considering the factual variance in the two cases, petitioner submits that the ruling in *Pilipinas Shell Petroleum Corporation* is not applicable.[41]

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[33] Id.

[34] Id.

[35] Id. at 214-215.

[36] Id. at 216.

[37] 565 Phil. 613 (2007) [Per J. Velasco, Jr., Second Division].

[38] *Rollo*, p. 218.

[39] Id.

[40] Id.

[41] Id. at 219.

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Petitioner additionally emphasizes that respondent's liability for its outstanding customs duties and taxes is not necessarily based on the Liability Clause found in the TCC, but pursuant to the provisions of the Civil Code, existing laws, and jurisprudence.[42]

Furthermore, petitioner maintains that the trial court's finding that respondent is not a transferee "in good faith and for value is supported by hard and convincing evidence."[43] In contrast, the Court of Appeals merely concluded, based on the *Pilipinas Shell Petroleum Corporation* ruling, that respondent was in good faith because the Duty Drawback Center verified the TCC as valid and genuine prior to respondent's acceptance of the transfer.[44] At any rate, petitioner contends that respondent has not sufficiently established its defense of good faith.[45]

Finally, petitioner urges this Court to revisit the ruling in *Pilipinas Shell Petroleum Corporation*, arguing thus:

> If the only basis for determining good faith on the part of the transferee of TCCs is the mere approval of the transfer by the Center, then all these pending cases involving tax credit certificates [collection cases filed and still pending before the regular courts involving fraudulently-secured TCCs in the hundreds of millions of pesos] . . . must all be dismissed, since all the transfers of the TCCs were approved by the Center, and given the fact that, in all instances, the fraud relative to the transfer or assignment of the TCC from the original grantee to the transferee is very difficult to establish because of the collusion that pervaded involving even the officers and employees of the Center.[46]

Petitioner adds that several cases have been filed before the Office of the Ombudsman against the personnel and officers of the Duty Drawback Center, including private individuals, based on these grand-scale collusion and conspiracy to defraud the

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[42] Id. at 221.

[43] Id.

[44] Id.

[45] Id. at 222.

[46] Id.

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Republic of billions of pesos involving Issuances and transfers of tax credit certificates, known as "tax credit scam."[47]

For its part, respondent counters that the Petition is defective for failure to attach material documents, such as the subject TCC, pertinent communications and transcript of stenographic notes.[48] Respondent further asserts that this case is not a civil case, as petitioner erroneously claims, but a tax case, involving as it does the collection of customs duties and taxes. Moreover, the determination of petitioner's tax liabilities hinges on the validity of the subject TCC.[49]

Respondent further maintains that it acquired TCC No. 004334 in good faith and for value:[50] *First*, respondent asserts that the TCC was issued by the Duty Drawback Center so it had every right to rely on its validity at the time of the transfer.[51] *Second*, upon verification, the Duty Drawback Center confirmed the authenticity of TCC No. 004334, and approved the assignment thereof to respondent.[52] *Third*, the assignment was made in payment of Filipino Way Industries Inc.'s outstanding obligations.[53]

Respondent contends that a tax credit certificate is transferable and may be used as payment for any customs duties and/or tax liabilities of the transferee.[54] As a transferee in good faith and for value of TCC No. 004334, respondent asserts that it may no longer be required to pay again the taxes covered by the TCC, upon a belated finding on post audit[55] that the TCC is void.[56] It

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[47] Id.

[48] Id. at 196.

[49] Id. at 197.

[50] Id.

[51] Id.

[52] Id. at 197-198.

[53] Id. at 198.

[54] Id.

[55] Id. at 201.

[56] Id. at 199.

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notes that "the remedy of the Government is to go after the grantee alleged to have perpetrated fraud in the procurement of the subject TCCs."[57]

The issues to be resolved are:

First, whether or not petitioner's acceptance of the worthless tax credit certificate used by respondent in payment of the latter's customs duties produced the effect of a valid payment which extinguished respondent's obligations with petitioner;

Second, whether or not respondent is a transferee in good faith and for value and may not unjustly be prejudiced by the fraud committed by the transferor in the procurement of TCC No. 004334; and

Lastly, whether or not respondent is liable to pay again the customs duties and taxes covered by the cancelled TCC No. 004334.

The Petition is granted.

This Court addresses first the issue on the jurisdiction of the Regional Trial Court, as well as the Court of Appeals in this case.

Petitioner asserts that the case at hand is a simple case for collection of a sum of money, which is well within the jurisdiction of the Regional Trial Court.[58] On the other hand, respondent counters that this is a tax case, involving the collection of customs duties and taxes and that the determination of its tax liabilities hinges on the validity of the tax credit certificate.[59]

The Court sustains the jurisdiction of the Regional Trial Court.

Petitioner filed its complaint for collection of the unpaid customs duties in 2002, before Republic Act No. 1125,[60] was amended by Republic Act No. 9282 in 2004. Section 7 of Republic

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[57] Id. at 200.

[58] Id. at 209.

[59] Id. at 197.

[60] An Act Creating the Court of Tax Appeals.

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Act No. 1125 enumerates the cases over which the Court of Tax Appeals exercises jurisdiction, *viz*:

SECTION 7. *Jurisdiction*. — The Court of Tax Appeals shall exercise exclusive appellate jurisdiction to review by appeal, as herein provided.

(1) Decisions of the Collector of Internal Revenue in cases involving disputed assessments, refunds of internal revenue taxes, fees or other charges, penalties imposed in relation thereto, or other matters arising under the National Internal Revenue Code or other law or part of law administered by the Bureau of Internal Revenue;

(2) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges; seizure, detention or release of property affected fines, forfeitures or other penalties imposed in relation thereto; or other matters arising under the Customs Law or other law or part of law administered by the Bureau of Customs; and

(3) Decisions of provincial or city Boards of Assessment Appeals in cases involving the assessment and taxation of real property or other matters arising under the Assessment Law, including rules and regulations relative thereto.

Under Republic Act No. 1125, the Court of Tax Appeals had exclusive appellate jurisdiction over decisions of the Collector of Internal Revenue, Commissioner of Customs, and Board of Assessment Appeals on disputed assessments of internal revenue taxes, customs duties, and real property taxes, as the case may be. These do not include tax collection cases. Petitioner's complaint for collection thus falls under the general jurisdiction of the Regional Trial Court.[61] Section 19(6) of Batas Pambansa Blg. 129, as amended, provides:

SECTION 19. *Jurisdiction in civil cases*. — Regional Trial Courts shall exercise exclusive original jurisdiction:

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[61] *Proton Pilipinas Corp. v. Republic*, 535 Phil. 521 (2006) [Per J. Chico-Nazario, First Division].

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> (6) In all cases not within the exclusive jurisdiction of any court, tribunal, person or body exercising jurisdiction of any court, tribunal, person or body exercising judicial or quasi-judicial functions[.]

This issue on the trial court's jurisdiction over a tax collection suit filed by the Bureau of Customs was likewise resolved in *Pilipinas Shell Petroleum Corporation v. Republic*.[62] In that case, certain tax credit certificates were assigned by various entities to Pilipinas Shell, which it later used as payment for its customs duties and taxes. These tax credit certificates were later found, on post-audit, to be fraudulent, and were cancelled by the Department of Finance. Consequently, the Bureau of Customs filed a collection case before the Regional Trial Court against Pilipinas Shell to recover the unpaid customs duties and taxes. Pilipinas Shell assailed the jurisdiction of the Regional Trial Court, asserting that the case should be transferred to the Court of Tax Appeals where it filed a petition for review against the Bureau of Customs.[63]

Confirming the jurisdiction of the Regional Trial Court, We held that:

> Inasmuch as the present case did not involve a decision of the Commissioner of Customs in any of the instances enumerated in Section 7 (2) of RA 1125, the CTA had no jurisdiction over the subject matter. It was the RTC that had jurisdiction under Section 19 (6) of the Judiciary Reorganization Act of 1980, as amended:
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> > Section 19. Jurisdiction in Civil Cases. - Regional Trial Courts shall exercise exclusive original jurisdiction:
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> > . . . .
> >
> > (6) In all cases not within the exclusive jurisdiction of any court, tribunal, person or body exercising judicial or quasi-judicial functions, ...
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> In view of the foregoing, the RTC should forthwith proceed with Civil Case No. 02-103191 and determine the extent of petitioner's liability.[64] (Citation omitted)

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[62] 571 Phil. 418 (2008) [Per J. Corona, First Division].

[63] Id. at 420-422.

[64] Id. at 427.

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This Court further held that the filing of the complaint for collection was a proper remedy because the assessment for customs duties and taxes was already final and incontestable. Since the tax credit certificates were cancelled, and Pilipinas Shell's importations were already released from customs custody, the only way by which the Bureau of Customs could enforce the payment of Pilipinas Shell's outstanding import duties was by filing a collection case.[65] Thus:

> Under the TCCP, the assessment is in the form of a liquidation made on the face of the import entry return and approved by the Collector of Customs. Liquidation is the **final computation and ascertainment by the Collector of Customs of the duties due on imported merchandise** based on official reports as to the quantity, character and value thereof, and the Collector of Customs' own finding as to the applicable rate of duty. A liquidation is considered to have been made when the entry is officially stamped "liquidated."
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> Petitioner claims that it paid the duties due on its importations. Section 1603 of the old TCCP stated:
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> > Section 1603. *Finality of Liquidation*. — When articles have been entered and passed free of duty or final adjustments of duties made, with subsequent delivery, such entry and passage free of duty or settlement of duties will, after the expiration of one year from the date of the final payment of duties, in the absence of fraud or protest, be final and conclusive upon all parties, unless the liquidation of the import entry was merely tentative.
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> . . . .
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> None of the foregoing exceptions is present in this case. There was no fraud as petitioner claimed (and was presumed) to be in good faith. Respondent does not dispute this. Moreover, records show that petitioner paid those duties without protest using its TCCs. Finally, the liquidation was not a tentative one as the assessment had long become final and incontestable. Consequently, pursuant to *Yabes* and because of the cancellation of the TCCs, respondent had the right to file a collection case.
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> Section 1204 of the TCCP provides

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[65] Id. at 425.

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> Section 1204. *Liability of Importer for Duties*. — Unless relieved by laws or regulations, the **liability for duties, taxes, fees and other charges attaching on importation constitutes a personal debt due from the importer to the government which can be discharged only by payment in full** of all duties, taxes, fees and other charges legally accruing. It also constitutes a **lien upon the articles imported which may be enforced while such articles are in the custody or subject to the control of the government**. (emphasis supplied)

Under this provision, import duties constitute a personal debt of the importer that must be paid in full. The importer's liability therefore constitutes a lien on the article, which the government may choose to enforce while the imported articles are either in its custody or under its control.

When respondent released petitioner's goods, its (respondent's) lien over the imported goods was extinguished. Consequently, respondent could only enforce the payment of petitioner's import duties in full by filing a case for collection against petitioner.[66] (Emphasis supplied, citations omitted)

Meanwhile, the Court of Tax Appeals denied the Bureau of Customs' motion to dismiss Pilipinas Shell's petition for review. However, this denial was annulled on *certiorari* by the Court of Appeals, prompting Pilipinas Shell to seek recourse to this Court. In G.R. No. 176380, entitled *Pilipinas Shell Petroleum Corporation v. Commissioner of Customs*,[67] the Court denied Pilipinas Shell's petition for review, ruling that, "the ... case does not involve a tax protest case within the jurisdiction of the [Court of Tax Appeals] to resolve."[68] The Court explained:

> Section 7 of RA No. 1125, as amended, states:
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> Sec. 7. *Jurisdiction*. — The CTA shall exercise:
>
> (a) Exclusive appellate jurisdiction to review by appeal...;
> (b)

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[66] Id. at 424-426.

[67] 607 Phil. 569 (2000 [Per J. Brion, Second Division].

[68] Id. at 577.

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. . . .

4. **Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges**, seizure, detention, or release or property affected, fines, forfeitures or other penalties in relation thereto, or other matters arising under the Customs Law or other laws administered by the Bureau of Customs;

These decisions of the respondent involving customs duties specifically refer to his decisions on *administrative tax protest cases*, as stated in Section 2402 of the Tariff and Customs Code of the Philippines (TCCP)

> Section 2402. *Review by Court of Tax Appeals*. — **The party aggrieved by a ruling of the Commissioner in any matter brought before him upon protest** or by ills action or ruling in any case of seizure **may appeal to the Court of Tax Appeals**, in the manner and within the period prescribed by law and regulations.
>
> Unless an appeal is made to the Court of Tax Appeals in the manner and within the period prescribed by laws and regulations, the action or ruling of the Commissioner shall be final and conclusive.

. . . .

[W]hen Shell went to the CTA, the issues it raised in its petition were all related to *the fact and efficacy of the payments made***, specifically the genuineness of the TCCs; the absence of due process in the enforcement of the decision to cancel the TCCs; the facts surrounding the fraud in originally securing the TCCs; and the application of estoppel. These are payment and collection issues, not tax protest issues within the CTA's jurisdiction to rule upon.**

We note in this regard that Shell never protested the original assessments of its tax liabilities and in fact settled them using the TCCs. These original assessments, therefore, have become final, incontestable, and beyond any subsequent protest proceeding, administrative or judicial, to rule upon.

To be very precise, Shell's petition before the CTA principally questioned the validity of the cancellation of the TCCs — a decision that was made not by the respondent, but by the Center. As the CTA has no jurisdiction over decisions of the Center, Shell's remedy against the

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cancellation should have been a *certiorari* petition before the regular courts, not a tax protest case before the CTA. Records do not show that Shell ever availed of tills remedy. Alternatively, as we held in *Shell v. Republic of the Philippines*, the appropriate forum for Shell under the circumstances of tills case should be at the collection cases before the RTC where Shell can put up the fact of its payment as a defense.[69] (Emphasis supplied, citations omitted)

Similarly, this case does not involve a disputed assessment or a decision of the Commissioner of Customs, but a collection of customs duties and taxes, which resultantly have remained unpaid because of the cancellation of TCC No. 004334. Hence, we uphold the Regional Trial Court's jurisdiction over the collection case.

As stated earlier, Republic Act No. 9282[70] was enacted in 2004, amending certain provisions of Republic Act No. 1125, including Section 7, to read as follows:

> Sec. 7. *Jurisdiction*. — The CTA shall exercise:
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> (a) Exclusive appellate jurisdiction to review by appeal, as herein provided:
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> . . . .
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> (b) Jurisdiction over cases involving criminal offenses as herein provided:
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> . . . .
>
> (c) Jurisdiction over tax collection cases as herein provided:
>
> (1) Exclusive original jurisdiction in tax collection cases involving final and executory assessments for taxes, fees, charges and penalties:

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[69] Id. at 577-580.

[70] An Act Expanding the Jurisdiction of the Court of Tax Appeals (CTA), Elevating Its Rank to the Level of a Collegiate Court with Special Jurisdiction and Enlarging Its Membership, Amending for the Purpose Certain Sections of Republic Act No. 1125, as Amended, Otherwise Known as the Law Creating the Court of Tax Appeals, and for Other Purposes (March 30, 2004).

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Provided, however, That collection cases where the principal amount of taxes and fees, exclusive of charges and penalties, claimed is less than One million pesos (₱1,000,000.00) shall be tried by the proper Municipal Trial Court, Metropolitan Trial Court and Regional Trial Court.

(2) *Exclusive appellate jurisdiction in tax collection cases:*

(a) *Over appeals from the judgments, resolutions or orders of the Regional Trial Courts in tax collection cases originally decided by them*, in their respective territorial jurisdiction.

(b) Over petitions for review of the judgments, resolutions or orders of the Regional Trial Courts in the Exercise of their appellate jurisdiction over tax collection cases originally decided by the Metropolitan Trial Courts, Municipal Trial Courts and Municipal Circuit Trial Courts, in their respective jurisdiction. (Emphasis supplied)

Under the amendatory Act, the Court of Tax Appeals is now vested with exclusive original and appellate jurisdiction over tax collection cases. Section 7(c)(2)(a), in particular, grants the Court of Tax Appeals exclusive appellate jurisdiction over appeals from the judgments of the regional trial courts in tax collection cases. Thus, the appeal from the Regional Trial Court's March 5, 2007 Decision should have been filed with the Court of Tax Appeals, not with the Court of Appeals. Consequently, the Court of Appeals' Decision is void for lack of jurisdiction. The erroneous filing of the appeal before the Court of Appeals did not suspend the 30-day period of appeal, rendering the Regional Trial Court's Decision final and executory.[71]

In view of the foregoing, there is no need to pass upon the substantive issues raised by petitioner.

WHEREFORE, the Petition is **GRANTED**. The assailed Decision dated November 29, 2012 and Resolution dated August

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[71] *Mitsubishi Motors Phils. Corp. v. Bureau of Customs*, 760 Phil. 954 (2015) [Per J. Perlas-Bernabe, First Division].

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5, 2013 of the Court of Appeals are **ANNULLED and SET ASIDE** for lack of jurisdiction. The Decision dated March 5, 2007 of the Regional Trial Court of Manila, Branch 20 is **REINSTATED**. Respondent Bush Boake Allen (Phils.) Inc. is ordered to pay the Bureau of Customs the amount of ₱2,464,650.00 with 6% interest from the filing of the complaint.

SO ORDERED.

Perlas-Bernabe,[*] *Hernando, Delos Santos*, and *J. Lopez, JJ.*, concur.

APPEARANCES OF COUNSEL

Office of the Solicitor General for petitioner.

Del Rosario Raboca Gonzales Grasparil [VERALAW] for respondent.

[*] Designated additional Member per Raffle dated November 11, 2020 *vice* J. Inting, who recused himself from the case due to prior participation in the Court of Appeals of his sister, then CA Justice Socorro B. Inting.