

## SECOND DIVISION

[ G.R. No. 160270, April 23, 2010 ]

**SUBIC BAY METROPOLITAN AUTHORITY, PETITIONER, VS.  
MERLINO E. RODRIGUEZ AND WIRA INTERNATIONAL  
TRADING CORP., BOTH REPRESENTED HEREIN BY HILDA M.  
BACANI, AS THEIR AUTHORIZED REPRESENTATIVE,  
RESPONDENTS.**

### DECISION

**CARPIO, J.:**

#### The Case

This is a petition for review<sup>[1]</sup> of the Court of Appeals' (CA) Decision<sup>[2]</sup> dated 20 June 2003 and Resolution dated 8 October 2003 in CA-G.R. SP No. 74989. The CA dismissed the petition for certiorari and prohibition<sup>[3]</sup> with prayer for temporary restraining order, preliminary or permanent injunction filed by Subic Bay Metropolitan Authority (SBMA) against Judge Ramon S. Caguioa of the Regional Trial Court (RTC) of Olongapo City, Branch 74, and Merlino E. Rodriguez and Wira International Trading Corporation (WIRA), both represented by Hilda Bacani. The CA also affirmed the Orders dated 21 November 2002 and 27 November 2002 issued by the RTC.

#### The Antecedent Facts

The factual and procedural antecedents of this case, as culled from the records, are as follows:

On 29 September 2001, a cargo shipment described as "agricultural product" and valued at US\$6,000 arrived at the Port of Subic, Subic Bay Freeport Zone.<sup>[4]</sup> On the basis of its declared value, the shipment was assessed customs duties and taxes totaling P57,101 which were paid by respondent WIRA, the shipment's consignee.<sup>[5]</sup>

On 23 October 2001, Raval Manalas, Acting COO III of the Bureau of Customs, Port of Subic (BOC Subic Port), issued a Memorandum addressed to the BOC Subic Port District Collector, stating that upon examination, the subject shipment was found to contain rice. The Memorandum further stated as follows: that the importer claimed there was a

misshipment since it also had a pending order for rice; that the "warehousing entry" was amended to reflect the change in description from "agricultural product" to rice; that the shipment, as a warehoused cargo inside the freeport zone, was duty and tax free, and was not recommended for any imposition of penalty and surcharge; that the consumption entry was changed to reflect a shipment of rice; and that the consumption entry, together with supporting documents belatedly received by the importer, was submitted to the bank although not yet filed with the BOC.<sup>[6]</sup>

On 24 October 2001, Hilda Bacani (respondents' authorized representative) wrote BOC Subic Port District Collector Billy Bibit, claiming that she was the representative of Metro Star Rice Mill (Metro Star), the importer of the subject cargo. She stated that there was a "misshipment" of cargo which actually contained rice, and that Metro Star is an authorized importer of rice as provided in the permits issued by the National Food Authority (NFA). Bacani requested that the "misshipment" be upgraded from "agricultural product" to a shipment of rice, and at the same time manifested willingness to pay the appropriate duties and taxes.<sup>[7]</sup> The following day, or on 25 October 2001, the BOC issued Hold Order No. 14/C1/2001 1025-101, directing BOC Subic Port officers to (1) hold the delivery of the shipment, and (2) to cause its transfer to the security warehouse.<sup>[8]</sup>

On 26 October 2001, respondent WIRA, as the consignee of the shipment, paid the amount of P259,874 to the BOC representing additional duties and taxes for the upgraded shipment.<sup>[9]</sup>

On 30 October 2001, BOC Commissioner Titus Villanueva issued a directive stating as follows:<sup>[10]</sup>

2<sup>nd</sup> Indorsement  
30 October 2001

Returned to the District Collector of Customs, Port of Subic, the within (sic) Import Entry No. C 2550-01 covering the shipment of 2,000 bags Thai Rice 25% broken consigned to WIRA INT'L TRADING CORPORATION (METRO STAR RICE MILL) ex MV Resolution V0139 with NFA Import Permit IP SN 000032 and IP SN 000033 both dated on 13 September 2001 duly issued by the Administrator, National Food Authority.

**Accordingly, the same may be released subject to payment of duties and taxes based on an upgraded value as provided for by the National Food Authority at \$153.00/MT and compliance with all existing rules and regulations.**

Further, ensure cancellation of NFA Import Permit IP SN 000032 and IP SN 000033, to prevent the same from being recycled.

Report to this office your compliance of herein directives.

Be guided accordingly.

(Sgd.) Titus Villanueva,  
CESO 1  
Commissioner

In accordance with the shipment upgrade, respondent WIRA paid on 28 November 2001 a further amount of P206,212 as customs duties and taxes.<sup>[11]</sup> On 4 December 2001, Fertony G. Marcelo, Officer-in-Charge of the Cash Division of BOC Subic Port issued a certification/letter addressed to Mr. Augusto Canlas, General Manager of the Seaport Department, stating thus:<sup>[12]</sup>

This is to certify that the undersigned Collecting Officer validate[d] a revenue of Php 523,187.00 from above-mentioned importation<sup>[13]</sup> covered by O.R. Numbers 8083840 dated October 23, 2001, 8084068 dated October 26, 2001 and 8165208 dated November 28, 2001, respectively. **And a Gate Pass was issued on December 3, 2001 with signature of Mr. Percito V. Lozada, Chief Assessment in behalf of the District Collector Billy C. Bibit.**

(Sgd.) Fertoni G.  
Marcelo  
Officer-in-charge,  
Cash Division  
(Collecting  
Officer)

Noted:  
(Sgd. For) Coll. Billy C. Bibit

Despite the above certification/letter, petitioner SBMA, through Seaport Department General Manager Augusto Canlas, refused to allow the release of the rice shipment. Hence, on 11 June 2002, respondents filed with the RTC of Olongapo City, a complaint for Injunction and Damages with prayer for issuance of Writ of Preliminary Prohibitory and Mandatory Injunction and/or Temporary Restraining Order against petitioner SBMA and Augusto L. Canlas, and the case was docketed as Civil Case No. 261-0-2002.

The succeeding events were summarized by the trial court and reproduced by the Court of Appeals, as follows:<sup>[14]</sup>

1. On June 11, 2002, a complaint for Injunction and Damages with prayer for issuance of Writ of Preliminary Prohibitory and Mandatory Injunction and/or Temporary Restraining Order was filed by the plaintiff/petitioners Mernilo E. Rodriguez, doing business under the name and style "Metro Star Rice Mill," represented by Attorney-in-fact Hilda M. Bacani, and WIRA International Trading, Inc. likewise represented by Hilda M. Bacani as authorized representative, against Subic Bay Metropolitan Authority (SBMA) and Augusto L. Canlas, in his personal and official capacity as General Manager of the Seaport Department of said SBMA. The complaint was docketed as Civil Case No. 261-0-[2002].

2. On June 13, 2002, an Order was issued by the Executive Judge of the Regional Trial Court of Olongapo City, Branch 72, where plaintiffs/petitioners' application for injunctive relief was granted. Said order restrained the defendants/respondents for seventy-two (72) hours, from interfering with plaintiffs/petitioners' right to enter the premises of the CCA compound located within the Bureau of Customs territory and authority within the Subic Bay Freeport Zone (SBFZ), Olongapo City, and to withdraw and release from said CCA warehouse the rice importation of plaintiffs and to take and possess the said imported rice consisting of 2,000 bags; and from interfering in any manner whatsoever with plaintiffs/petitioners' rights and possession over the aforesaid imported rice. On the same day also, June 13, 2002, the raffle of the case was set on June 18, 2002 at 8:30 in the morning.

3. Copy of the complaint with summons together with aforesaid Temporary Restraining Order (TRO) was served by Sheriff Leopoldo Rabanes and Leandro Madarang of the Office of the Clerk of Court of the Regional Trial Court, Olongapo City, upon the defendants/respondents on the same day, June 13, 2002, at around 3:40 in the afternoon as shown by the Sheriff's return of service (Exh. "A-3" and Exh. "B-1") typed and found in the same pleadings.

4. The following day, on June 14, 2002, the same Sheriffs went back to defendants/respondents' office to determine whether or not the TRO issued by Branch 72 and served by them was followed. They were however, met by defendants/respondents Attys. Abella and Katalbas, in the office of defendant/respondent Canlas, who after much discussion, refused to honor the TRO issued by Branch 72 alleging among other[s], that said Order was illegal and therefore, will not be followed by the defendants/respondents.

5. Unsuccessful in their efforts, the Sheriffs of this Court prepared and filed their report dated June 17, 2002 outlining therein what transpired on June 14, 2002 and the circumstances surrounding the refusal by defendants/respondents to honor the TRO issued by Branch 72-RTC, Olongapo City (Exh. "C"). On the same day also, June 17, 2002, plaintiffs/petitioners-movants filed in the instant case a verified indirect contempt charge alleging therein that because of the

defiance exhibited by the defendants/respondents[,] specifically Augusto L. Canlas, Attys. Francisco A. Abella, Jr. and Rizal V. Katalbas. Jr.[,] in not honoring the court's TRO, they prayed that said defendants/respondents, after due notice and hearing, be declared and adjudged guilty of indirect contempt committed against the court for having directly failed and refused to comply with the TRO dated June 13, 2002, and that they be punished with imprisonment and/or fine in accordance with Rule 71 of the 1997 Rules of Civil Procedure.

6. On June 18, 2002, the case was raffled to Branch 74 of herein court. <sup>[15]</sup>

7. On June 24, 2002, a comment and/or opposition to the verified indirect contempt charge was filed by the defendants/respondents alleging therein that they cannot be cited for contempt of court because they had legal basis to refuse to honor the TRO.

8. Trial was conducted by the court in the indirect contempt charge on July 12, 2002 as per the court's Order of even date. Plaintiffs/petitioners presented Sheriff Leopoldo Rabanes who testified on direct examination. During the August 20, 2002 hearing, Sheriff Rabanes was cross-examined. Thereafter, the testimony of his co-Sheriff Leandro Madarang was stipulated upon the parties considering that his testimony would only corroborate in all principal points the testimony of Sheriff Rabanes.

9. On that same hearing also[,] plaintiffs/petitioners formally offered their evidence and rested. Defendants/respondents[,] however, in the meantime had earlier filed a motion on August 1, 2002[,] asking leave of court to file a motion to dismiss with attached "Motion to Dismiss" and in the said August 20, 2002 hearing, defendants/respondents further manifested that they were adopting their legal arguments marshalled in the said motion to dismiss insofar as the indirect contempt charge was concerned.

10. Thereafter, on August 29, 2002, defendants/respondents filed a manifestation with formal offer of evidence in the indirect contempt case essentially alleging that it is the Bureau of Customs that has jurisdiction over this case in view of a Warrant of Seizure and Detention case filed against the plaintiff/petitioners and denominated as Seizure Identification No. 200<sup>[2]</sup>-10. Therefore, since it is the Bureau of Customs that has jurisdiction, the indirect contempt case has no legal leg to stand on and as such, defendants/respondents had the right to refuse to comply with the subject TRO in this case.

11. With the said formal offer of exhibits filed by the defendants/respondents, the indirect contempt case was considered submitted for decision by this court.

In addition to the foregoing, on 19 July 2002, petitioner SBMA and Augusto Canlas filed their Answer to the Complaint for Injunction and Damages with Counterclaim.<sup>[16]</sup> On 1 August 2002, petitioner SBMA, Augusto Canlas, Francisco A. Abella, Jr. and Rizal V. Katalbas, Jr. filed a Consolidated Motion to Dismiss which sought the dismissal of (1) Civil Case No. 261-0-2002 (Complaint for Injunction and Damages) and (2) Civil Case No. 262-0-2002 (Petition for Indirect Contempt), alleging the existence of a Warrant of Seizure and Detention, dated 22 May 2002, issued against the subject rice shipment.<sup>[17]</sup>

On 21 November 2002, the RTC issued an Order on the indirect contempt case, stating thus:

WHEREFORE, foregoing considered, judgment is hereby rendered finding all of the defendants/respondents guilty of indirect contempt of court. Atty. Francisco A. Abella, Jr. is sentenced to suffer the penalty of imprisonment of ten (10) days and fined the amount of P10,000.00 Atty. Rizal V. Katalbas, Jr. is sentenced to pay a fine of P10,000.00. Augusto L. Canlas is sentenced to pay a fine of P5,000.00. Subsidiary imprisonment in case of insolvency for all.

Let a warrant of arrest issue against Atty. Francisco A. Abella, Jr. The Clerk of Court, Atty. John V. Aquino, of the Regional Trial Court, Olongapo City is directed to collect the corresponding fine from each of the respondents immediately upon receipt of this order and to report the same to the court.

SO ORDERED.<sup>[18]</sup>

On 27 November 2002, the RTC issued another Order considering the pending incidents in the injunction case. The RTC held that there should be prior determination by the BOC on whether the 2,000 bags of imported rice were smuggled, and thus issued the following order:

WHEREFORE, the Bureau of Customs, Customs District XIII, Port of Subic, Olongapo City through Atty. Titus A. Sangil, Chief, Law Division and Deputy Collector for Administration is hereby directed to resolve Seizure Identification Case No. 2002-10 and submit to the court its resolution therewith, within fifteen (15) days from receipt of this order. Meantime, the proceedings in this case are suspended until the court is in receipt of the resolution of the Bureau of Customs.

Furnish a copy of this order to Atty. Titus A. Sangil at his abovecited office address.

SO ORDERED.<sup>[19]</sup>

## **The Court of Appeals' Ruling**

Petitioner filed with the CA a Petition for Certiorari and Prohibition with prayer for Temporary Restraining Order and Preliminary or Permanent Injunction seeking to nullify and set aside the RTC Orders dated 21 November 2002 and 27 November 2002. On 20 June 2003, the CA rendered a Decision dismissing the petition for lack of merit and affirming the Orders issued by the RTC. We quote the dispositive portion of the CA decision below.

WHEREFORE, premises considered, the assailed *Orders dated November 21, 2002 and November 27, 2002 are hereby AFFIRMED in toto and the present petition is hereby DENIED DUE COURSE and accordingly DISMISSED for lack of merit.*

SO ORDERED.<sup>[20]</sup>

Petitioner's Motion for Reconsideration was denied by the CA in its Resolution of 8 October 2003.<sup>[21]</sup>

Hence, this appeal.

### **The Issue**

The issue for resolution in this case is whether the CA erred in affirming the RTC Orders dated 21 November 2002 and 27 November 2002.

### **The Court's Ruling**

We find the appeal meritorious.

As a rule, actions for injunction and damages lie within the jurisdiction of the RTC pursuant to Section 19 of Batas Pambansa Blg. 129 (BP 129), otherwise known as the "Judiciary Reorganization Act of 1980," as amended by Republic Act (RA) No. 7691.<sup>[22]</sup>

An action for injunction is a suit which has for its purpose the enjoinder of the defendant, perpetually or for a particular time, from the commission or continuance of a specific act, or his compulsion to continue performance of a particular act.<sup>[23]</sup> It has an independent existence, and is distinct from the ancillary remedy of preliminary injunction which cannot exist except only as a part or an incident of an independent action or proceeding.<sup>[24]</sup> In an action for injunction, the auxiliary remedy of preliminary injunction, prohibitory or



mandatory, may issue.<sup>[25]</sup>

Until the propriety of granting an injunction, temporary or perpetual, is determined, the court (i.e., the RTC in this case) may issue a temporary restraining order.<sup>[26]</sup> A TRO is an interlocutory order or writ issued by the court as a restraint on the defendant until the propriety of granting an injunction can be determined, thus going no further in its operation than to preserve the status quo until that determination.<sup>[27]</sup> A TRO is not intended to operate as an injunction pendente lite, and should not in effect determine the issues involved before the parties can have their day in court.<sup>[28]</sup>

Petitioner alleges that the RTC of Olongapo City has no jurisdiction over the action for injunction and damages filed by respondents on 11 June 2002 as said action is within the exclusive original jurisdiction of the BOC pursuant to Section 602 of Republic Act No. 1937, otherwise known as the "Tariff and Customs Code of the Philippines," as amended. Section 602 provides, thus:

Sec. 602. Functions of the Bureau.- The general duties, powers and jurisdiction of the bureau shall include:

x x x

g. Exercise exclusive original jurisdiction over seizure and forfeiture cases under the tariff and customs laws.

Petitioner contends that the imported 2,000 bags of rice were in the actual physical control and possession of the BOC as early as 25 October 2001, by virtue of the BOC Subic Port Hold Order of even date, and of the BOC Warrant of Seizure and Detention dated 22 May 2002. As such, the BOC had acquired exclusive original jurisdiction over the subject shipment, to the exclusion of the RTC.

We agree with petitioner.

It is well settled that the Collector of Customs has exclusive jurisdiction over seizure and forfeiture proceedings, and regular courts cannot interfere with his exercise thereof or stifle or put it at naught.<sup>[29]</sup> The Collector of Customs sitting in seizure and forfeiture proceedings has exclusive jurisdiction to hear and determine all questions touching on the seizure and forfeiture of dutiable goods.<sup>[30]</sup> Regional trial courts are devoid of any competence to pass upon the validity or regularity of seizure and forfeiture proceedings conducted by the BOC and to enjoin or otherwise interfere with these proceedings.<sup>[31]</sup> Regional trial courts are precluded from assuming cognizance over such matters even through petitions for certiorari, prohibition or mandamus.<sup>[32]</sup>

Verily, the rule is that from the moment imported goods are actually in the possession or



control of the Customs authorities, even if no warrant for seizure or detention had previously been issued by the Collector of Customs in connection with the seizure and forfeiture proceedings, the BOC acquires exclusive jurisdiction over such imported goods for the purpose of enforcing the customs laws, subject to appeal to the Court of Tax Appeals whose decisions are appealable to this Court.<sup>[33]</sup> As we have clarified in *Commissioner of Customs v. Makasiar*,<sup>[34]</sup> the rule that RTCs have no review powers over such proceedings is anchored upon the policy of placing no unnecessary hindrance on the government's drive, not only to prevent smuggling and other frauds upon Customs, but more importantly, to render effective and efficient the collection of import and export duties due the State, which enables the government to carry out the functions it has been instituted to perform.

Based on the records of this case, the BOC Subic Port issued a Hold Order against the subject rice shipment on 25 October 2001. However, on 30 October 2001, BOC Commissioner Titus Villanueva issued a directive to the BOC District Collector stating that the shipment "may be released subject to payment of duties and taxes based on an upgraded value x x x and compliance with all existing rules and regulations." Accordingly, respondents made additional payments of customs duties and taxes for the upgraded shipment. Consequently, on 4 December 2001, the Officer-in-Charge of the BOC Subic Port Cash Division issued a certification/letter addressed to Augusto Canlas, the General Manager of the Subic Seaport Department, stating that respondents have already paid the customs taxes and duties due on the shipment, and "a Gate Pass was issued on December 3, 2001 with signature of Mr. Percito V. Lozada, Chief Assessment (sic) in behalf of the District Collector Billy C. Bibit."<sup>[35]</sup> Thus, the Hold Order previously issued by the BOC<sup>[36]</sup> had been superseded, and made ineffective, by the succeeding BOC issuances.

However, BOC Subic Port District Collector Felipe A. Bartolome subsequently issued a Warrant of Seizure and Detention dated 22 May 2002 against the subject rice shipment. The warrant was issued upon recommendation made by Atty. Baltazar Morales of the Customs Intelligence and Investigation Service (CIIS) on 29 April 2002.<sup>[37]</sup> With the issuance of the warrant of seizure and detention, exclusive jurisdiction over the subject shipment was regained by the BOC.

We note that the appellate court found suspicious the existence of the warrant of seizure and detention at the time of filing of the injunction and damages case with the RTC by respondents. The CA pointed out that petitioner did not mention the existence of the warrant in its Answer to the Complaint for Injunction and Damages, filed on 19 July 2002, and only mentioned the warrant in its Consolidated Motion to Dismiss [the Complaint for Injunction and Damages, and the Petition for Indirect Contempt], filed on 1 August 2002.<sup>[38]</sup> We do not agree with the appellate court. Petitioner's apparent neglect to mention the warrant of seizure and detention in its Answer is insufficient to cast doubt on the existence of said warrant.

Respondents filed a case for indirect contempt against Augusto L. Canlas, Atty. Francisco

A. Abella, Jr., and Atty. Rizal V. Katalbas, Jr. for allegedly defying the TRO issued by the RTC in connection with the complaint for injunction and damages previously filed by respondents.

Contempt constitutes disobedience to the court by setting up an opposition to its authority, justice and dignity.<sup>[39]</sup> It signifies not only a willful disregard or disobedience of the court's orders but such conduct as tends to bring the authority of the court and the administration of law into disrepute or in some manner to impede the due administration of justice.<sup>[40]</sup> There are two kinds of contempt punishable by law: direct contempt and indirect contempt. Direct contempt is committed when a person is guilty of misbehavior in the presence of or so near a court as to obstruct or interrupt the proceedings before the same, including disrespect toward the court, offensive personalities toward others, or refusal to be sworn or to answer as a witness, or to subscribe an affidavit or deposition when lawfully required to do so.<sup>[41]</sup> Indirect contempt or constructive contempt is that which is committed out of the presence of the court.<sup>[42]</sup>

Section 3 of Rule 71 of the Revised Rules of Civil Procedure includes, among the grounds for filing a case for indirect contempt, the following:

Section 3. *Indirect contempt to be punished after charge and hearing.* -

After charge in writing has been filed, and an opportunity given to the accused to be heard by himself or counsel, a person guilty of any of the following acts may be punished for contempt:

x x x

(b) Disobedience of or resistance to a lawful writ, process, order, judgment or command of a court, or injunction granted by a court or judge, x x x

(c) Any abuse of or any unlawful interference with the process or proceedings of a court not constituting direct contempt under Section 1 of this rule;

(d) Any improper conduct tending, directly or indirectly, to impede, obstruct or degrade the administration of justice;

x x x

When the TRO issued by the RTC was served upon the SBMA officers on 13 June 2002, there was already an existing warrant of seizure and detention (dated 22 May 2002) issued by the BOC against the subject rice shipment. Thus, as far as the SBMA officers were concerned, exclusive jurisdiction over the subject shipment remained with the BOC, and

the RTC had no jurisdiction over cases involving said shipment. Consequently, the SBMA officers refused to comply with the TRO issued by the RTC.

Considering the foregoing circumstances, we believe that the SBMA officers may be considered to have acted in good faith when they refused to follow the TRO issued by the RTC. The SBMA officers' refusal to follow the court order was not contumacious but due to the honest belief that jurisdiction over the subject shipment remained with the BOC because of the existing warrant of seizure and detention against said shipment. Accordingly, these SBMA officers should not be held accountable for their acts which were done in good faith and not without legal basis. Thus, we hold that the RTC Order dated 21 November 2002 which found the SBMA officers guilty of indirect contempt for not complying with the RTC's TRO should be invalidated.

Finally, the RTC stated in its Order dated 27 November 2002 that based on the records, "there is a *pending case with the Bureau of Customs District XIII, Port of Subic, Olongapo City, identified and docketed as Seizure Identification No. 2002-10* and involving the same 2,000 bags of imported rice that is also the subject matter of the case herein. The existence and pendency of said case before the Bureau of Customs have in fact been admitted by the parties."<sup>[43]</sup>

The RTC then proceeded to order the suspension of court proceedings, and directed the BOC Subic Port Chief of the Law Division and Deputy Collector for Administration, Atty. Titus Sangil, to resolve the seizure case and submit to the RTC its resolution within fifteen (15) days from receipt of the court order. We quote the dispositive portion of the RTC Order dated 27 November 2002, to wit:

WHEREFORE, the Bureau of Customs, Customs District XIII, Port of Subic, Olongapo City through Atty. Titus A. Sangil, Chief, Law Division and Deputy Collector for Administration is hereby directed to resolve Seizure Identification Case No. 2002-10 and submit to the court its resolution therewith, within fifteen (15) days from receipt of this order. Meantime, the proceedings in this case are suspended until the court is in receipt of the resolution of the Bureau of Customs.

Furnish a copy of this order to Atty. Titus A. Sangil at his abovesited office address.<sup>[44]</sup>

We find the issuance of the RTC Order dated 27 November 2002 improper. The pendency of the BOC seizure proceedings which was made known to the RTC through petitioner's consolidated motion to dismiss should have prompted said court to dismiss the case before it. As previously discussed, the BOC has exclusive original jurisdiction over seizure cases under Section 602 of the Tariff and Customs Code. The rule that the RTC must defer to the exclusive original jurisdiction of the BOC in cases involving seizure and forfeiture of

goods is absolute. Thus, the RTC had no jurisdiction to issue its Order dated 27 November 2002.

**WHEREFORE**, we **GRANT** the petition. We **REVERSE** the Court of Appeals' Decision dated 20 June 2003 and Resolution dated 8 October 2003 in CA-G.R. SP No. 74989. We declare **VOID** the Regional Trial Court Orders dated 21 November 2002 and 27 November 2002.

**SO ORDERED.**

*Velasco, Jr.*<sup>\*</sup>, *Brion, Abad, and Perez, JJ.*, concur.

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\* Designated additional member per Raffle dated 29 March 2010.

[1] Under Rule 45 of the 1997 Revised Rules of Civil Procedure.

[2] Penned by Associate Justice B.A. Adefuin-De la Cruz, with Associate Justices Jose L. Sabio, Jr. and Hakim S. Abdulwahid, concurring.

[3] Under Rule 65 of the 1997 Revised Rules of Civil Procedure.

[4] *Rollo*, p. 17. See Annex "C" at 86.

[5] Annexes "I," "12" and "13," *rollo*, pp. 92, 667 and 668, respectively.

[6] Annex "15," *id.* at 670.

[7] Annexes "M" and "14," *id.* at 96 and 669, respectively.

[8] Annex "L," *id.* at 95. Document shows illegible handwriting on the space provided for "Specific violations believe to have been committed."

[9] Annex "16," *id.* at 671.

[10] Annex "17," *id.* at 672. Emphasis supplied.

[11] See also Annexes "18" and "19," *id.* at 673-674.

[12] Annex "21," *id.* at 676. Emphasis supplied.

[13] Described as "5x20' containers stc. 2,000 bags Thai White Rice Long Grain 25% Broken rate, consigned to Wira Int'l. Trading (Metro Star Rice Hill) Consumption Entry No. 2001-C-2550.

[14] *Rollo*, pp. 76-78, 181-183.

[15] It appears from the records that both the Complaint for Injunction, docketed as Civil Case No. 261-0-2002, and Petition for Indirect Contempt, docketed as Civil Case No. 262-0-2002, were raffled off to RTC Branch 74.

[16] Annex "W," *id.* at 125.

[17] Annex "Z," *id.* at 152, 155 and 163.

[18] *Id.* at 186.

[19] *Id.* at 187-188.

[20] *Id.* at 82-83.

[21] *Id.* at 85.

[22] Sec. 19 of BP Blg. 129, as amended by RA 7691, provides:

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

(1) In all civil actions in which the subject of the litigation is incapable of pecuniary estimation.

x x x

(8) In all other cases in which the demand, exclusive of interest, damages of whatever kind, attorney's fees, litigation expenses, and costs or the value of the property in controversy exceeds Three hundred thousand pesos (P300,000.00) or, in such other cases in Metro Manila, where the demand exclusive of the above-mentioned items exceeds Four hundred thousand pesos (P400,000.00).

[23] *Manila Banking Corporation v. Court of Appeals*, G.R. No. 45961, 3 July 1990, 187 SCRA 138, 144-145.

[24] *Id.* at 145.

[25] *Id.*

[26] See Sections 4 and 5 of Rule 58 of the Revised Rules of Civil Procedure.

[27] *Aquino v. Luntok*, G.R. No. 84324, 5 April 1990, 184 SCRA 177, 183.

[28] *Government Service Insurance System v. Florendo*, G.R. No. 48603, 29 September 1989, 178 SCRA 76, citing 43 C.J.S. 415.

[29] *Mison v. Natividad*, G.R. No. 82586, 11 September 1992, 213 SCRA 734, 742.

[30] *Id.*

[31] *Jao v. Court of Appeals*, 319 Phil. 105, 114 (1995).

[32] *Id.*

[33] *Señeres v. Frias*, 148-A Phil. 492, 501-502 (1971); Vitug and Acosta, *Tax Law and Jurisprudence*, 3<sup>rd</sup> ed. (2006), p. 393.

[34] 257 Phil. 864 (1989).

[35] Annex "21," *rollo*, p. 676.

[36] Signed by the Requesting Officer, Godofredo Olores, BOC Director III. (Illegible scribbled words were written above "Office of the Director.")

[37] *Rollo*, p. 213.

[38] *Id.* at 130.

[39] *Industrial and Transport Equipment, Inc. v. National Labor Relations Commission*, 348 Phil. 158, 163 (1998).

[40] *Id.*

[41] *Barredo Fuentes v. Albarracin*, A.M. No. MTJ-05-1587, 15 April 2005, 456 SCRA 120, 130-131.

[42] Id.

[43] Annex "FF," *rollo*, p. 187. Italics supplied.

[44] Id. at 187-188.