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Republic of the Philippines
COURT OF TAX APPEALS
Manila

PHILIPPINES INTERNATIONAL
SURETY CO., INC.,
Petitioner,

February 25, 1964

- versus - C.T.A. CASE NO. 734

COMMISSIONER OF CUSTOMS,
Respondent.

x - - - - - - - - - - - x

D E C I S I O N

This is an appeal from the decision of respondent dated December 14, 1959, in Manila Seizure Identification Nos. 2797, 2811, 2819, 2883 and 2889, the dispositive portion of which reads as follows:

> WHEREFORE, by authority of Section 1380 of the Revised Administrative Code in relation to Section 3702 of the Tariff and Customs Code of the Philippines, the Philippines International Surety Co., Inc. Bond Nos. 281, 284, 283, 297 and 299, all series of 1955 which have been filed for the release of the articles, respectively, covered by Manila Seizure Identification Nos. 2797, 2811, 2819, 2883 and 2889 are hereby confiscated; and the principal, J. D. SALVA, as well as the aforesaid surety are hereby ordered to pay, jointly and severally, in cash, the respective amounts of EIGHT HUNDRED EIGHTY SIX (₱886.00) PESOS, THREE THOUSAND SEVEN HUNDRED EIGHTY FIVE (₱3,785.00) PESOS, SIX HUNDRED NINETY NINE (₱699.00) PESOS, FOUR THOUSAND ONE HUNDRED TWENTY NINE (₱4,129.00) PESOS, and THREE THOUSAND SEVEN HUNDRED SEVENTY NINE (₱3,779.00) PESOS, Philippine currency, to the Bureau of Customs within thirty (30) days from receipt of a copy of this decision in accordance with the terms of the said bonds. (See pp. 41-44, Customs records.)

The parties agreed to submit the case for decision on the basis of the pleadings and the records of the case submitted by the Bureau of Customs.

The records show that sometime in 1955, J. D. Salva imported from abroad various articles, consisting of five shipments, which were all covered by the corresponding bills of lading and commercial invoices. However, the importer failed to present the required consular invoices and Central Bank release certificates. Accordingly, the said articles were ordered seized, and after due hearing, they were declared forfeited for violation of Central Bank Circulars Nos. 44 and 45, in relation to Section 1363(f) of the Administrative Code (now Section 2530(f) of the Tariff and Customs Code).

Only the surety, petitioner herein, has appealed to this Court from the decision of the Commissioner of Customs. In this appeal, petitioner alleges two grounds in support of its petition for reversal of the decision of respondent, namely, (1) that Circulars Nos. 44 and 45 of the Central Bank are null and void, the same having been issued without approval by the President, and (2) that said circulars are not applicable to importations not involving dollar remittances. (Pages 1-2, Memorandum for Petitioner.)

As regards the validity of Circulars Nos. 44 and 45, it is enough to state that the validity thereof has been sustained in several cases decided by the Highest Court. (See Com. of Customs v. Nepomuceno, G. R. No. L-11126, March, 1962, and cases cited therein.) With respect to the applicability of said circulars to importations allegedly not involving any dollar remittance it is now well settled that goods imported from abroad, even if they do not involve any dollar remittance, are subject to forfeiture if not covered by release certificates issued by the Central Bank pursuant to said circulars. (Pascual v. Commissioner of Customs, G. R. No. L-10979, June 30, 1959; Com. v. Leuterio, G. R. No. L-9142, Oct. 17, 1959; Com. v. Pascual, G. R. No. L-9836, Nov. 18, 1959; Com. v. Serree Investment, G. R. No. L-14279, Nov. 29, 1960.)

Finding no error in the decision appealed from, the same is hereby affirmed, with costs against petitioner.

SO ORDERED.

Manila, February 25, 1964.

ROMAN M. UMALI
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge