HONG HSUAN ENTERPRISES
CO., LTD.,
Petitioner,

- versus - C.T.A. CASE NO. 3828

THE COMMISSIONER OF
CUSTOMS,
Respondent.
x - - - - - - - - - - - - - - x

3/21/88

R E S O L U T I O N

After careful consideration of the petition for review of petitioner, the Court finds that the subject matter of appeal solely pertains to the question of whether or not petitioner can intervene in the seizure proceedings before the Collector of Customs and, therefore, does not involve any of the matters enumerated in Section 7(b) of Republic Act No. 1125 which this Court has exclusive and appellate jurisdiction to take cognizance of; nor does it involve any protestable or seizure case as decided on the merits by the Collector of Customs and by the Commissioner of Customs pursuant to Sections 2312, 2313, 2314 and 2402 of the Tariff and Customs Code. ACCORDINGLY, the Court resolves to dismiss petitioner's appeal for lack of jurisdiction.

RESOLUTION -
CTA CASE NO. 3826

(2)

SO ORDERED.

Quezon City, Metro Manila, March 21, 1988.

AMANTE FILLER
Presiding Judge

ALEX Z. REYES
Associate Judge

CONSTANTE C. ROAQUIN
Associate Judge