LEONARDO Q. NUVAL,
Petitioner,

Nov 14/56

-versus-

C.T.A. CASE NO. 185

COMMISSIONER OF CUSTOMS,
Respondent.

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

D E C I S I O N

Petitioner is the consignee of one (1) electric range with four (4) burners, which was brought by the RPS "MISAMIS ORIENTAL", a unit of the Philippine Navy, from Japan on September 2, 1954. It was ordered forfeited by the Collector of Customs of Manila in a decision rendered on March 18, 1955. Upon appeal to the Commissioner of Customs, respondent herein, the decision of the Collector of Customs was affirmed.

The said electric range and all dutiable merchandise brought by the RPS "MISAMIS ORIENTAL" from Japan on September 2, 1954 were declared forfeited for violations of the Customs Law. With particular reference to the said electric range consigned to petitioner, the forfeiture was decreed on two grounds, to wit: (1) that it is an unmanifested merchandise subject to forfeiture under Section 1363 (g) of the Administrative Code, and (2) that it is not covered by the requisite consular invoice as required by Sections 17 and 18 of the Philippine Tariff Act subject to forfeiture under Section 1363 (f) of the same Code.

This case was heard jointly with the cases of Lt. Alex V. Brillo, doing business under the name and style "PNOB Commissary" v. Commissioner of Customs, C.T.A. Case No. 176 and Lt (JG) F.S. Intengan, doing business under the name and style "Philippine Navy Officers' Club" v. Commissioner of Customs, C.T.A. Case No. 186. Petitioner did not submit any memorandum after the hearing and has relied solely on the memorandum attached to his petition for review.

The first ground relied upon by respondent in sustaining the decree of forfeiture in this case - that the electric range is an unmanifested merchandise - has been extensively discussed in our decision in the case of Lt. Col. Leopoldo R. Relunia v. Commissioner of Customs, C.T.A. No. 181, November 14, 1956. We do not deem it necessary to restate our opinion on the matter, specially because it would not affect the result in the instant case.

The second ground for the forfeiture of petitioner's electric range is that it is not covered by a consular invoice as required by Sections 17 and 18 of the Philippine Tariff Act. Petitioner apparently admits the absence of a consular invoice, or any document in lieu thereof, as he has not appealed from that portion of the decision affirming the decree of forfeiture on that ground.

Wherefore, the decision ordering the forfeiture of the electric range in question under Section 1363 (f) of the Administrative Code for failure of petitioner to comply with the requirements of Sections 17 and 18 of the Philippine Tariff Act is hereby affirmed, with costs against petitioner.

SO ORDERED.

Manila, November 14, 1956.

ROMAN M. UMALI
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge