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Republic of the Philippines
COURT OF TAX APPEALS
Manila

ANDRES E. LAZARO,
Petitioner,

- versus - C.T.A. CASE NO. 728

THE COMMISSIONER OF CUSTOMS,
Respondent.

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

October 28/63

D E C I S I O N

This is an appeal from the decision of the respondent affirming that of the Collector of Customs of Manila ordering the forfeiture of a shipment consisting of toothpicks, pomade and dried fish with an appraised value of ₱3,702.00.

The facts are stated in the decision of respondent dated November 3, 1959, from which we quote:

> "The facts of this case are not in dispute. Three (3) packages of toothpicks, one (1) package of pomade and one (1) package of dried fish fins arrived in Manila on S/S 'Hervar' on August 24, 1954, consigned to Andres E. Lazaro under Customs Entry No. 68206. This shipment is not covered by any Central Bank release certificate, for which reason the importation was seized for violation of Central Bank Circulars Nos. 44 and 45 in relation to Section 1363(f) of the Revised Administrative Code. Prior to the hearing, however, the shipment in question was ordered released by the Collector of Customs upon filing of Pioneer Insurance and Surety Corporation Bond No. 024 in the amount of THREE THOUSAND SEVEN HUNDRED TWO (₱3,702.00), without prejudice and subject to the result of the seizure proceedings. After due hearing the Collector of Customs of Manila decided and so held that the shipment in question was imported contrary to law as charged, and he fortwith ordered the confiscation

> and forfeiture of the aforesaid bond in favor of the Government. The importer, through counsel, filed an appeal to this Office in due time." (See page 4, C.T.A. records.)

Petitioner has filed a motion to set aside the decision of respondent on the ground that with the promulgation of Central Bank Circular No. 133, which allegedly repealed Circulars Nos. 44 and 45, any liability arising from the alleged violation of the latter circulars was extinguished. This question has already been resolved in similar cases.

> "Moreover, even granting *arguendo* that Central Bank Circular No. 44 has been repealed by Circular No. 133, the validity of the forfeiture under the old circular is not affected by its repeal, the merchandise in question having been imported illegally while it was still in force. The expiration of Central Bank Circular No. 44 did not have the effect of legalizing an importation of goods which was illegal at the time of importation (Golay Buchel and Cie. v. Commissioner of Customs, G. R. Nos. L-10994 & L-11012, Dec. 29, 1959; Leonora Roxas v. Sayoc, G.R. No. L-6502, November 29, 1956)." (Lazaro v. Com. of Customs, C.T.A. Nos. 833 & 834, June 14, 1963; see also F. Sa re Enterprises v. Com. of Customs, C.T.A. No. 752, July 3, 1963; Isaac Camero v. Com. of Customs, C.T.A. No. 1153, July 30, 1963; Bienvenido Mapa v. Com. of Customs, C.T.A. Nos. 893 & 894, Aug. 27, 1963; Juana T. de la Cruz v. Com. of Customs, C.T.A. Nos.980 & 1150, Aug. 27, 1963; Rosita C. de la Cruz v. Com. of Customs, C.T.A. Nos. 1158 & 1198, Sept. 30, 1963; Fermin Sare v. Aseron, C.T.A. No. 866, Oct. 7, 1963; Extensive Enterprises v. Com. of Customs, C.T.A. No. 860, Oct. 28, 1963.)

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

SO ORDERED.

Manila, October 28, 1963.

(Sgd.) ROMAN M. UMALI
Associate Judge

I CONCUR:

(Sgd.) MARIANO NABLE
Presiding Judge