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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

Dec. 6, 1966

JUANITO C. GARCIA,
Petitioner,

versus

C. T. A. CASE NO. 769

THE COMMISSIONER OF CUSTOMS,
Respondent.

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

D E C I S I O N

This is an appeal from the decision of the Commissioner of Customs dated January 5, 1960, affirming that of the Acting Collector of Customs in Seizure Identification No. 2170, ordering petitioner and the surety (Paramount Surety & Insurance, Co., Inc.) to pay, jointly and severally, the sum of ₱6,231.00, representing the appraised value of 200 tins safety matches which were seized for alleged violation of Central Bank Circulars Nos. 44 and 45, in relation to Sections 1363(f) and 1250 of the Revised Administrative Code.

The facts of the case may be briefly stated as follows:

On November 15, 1954, 200 tins safety matches from Hongkong, consigned to petitioner, arrived in Manila on board the S/S "Patagonia". For lack of the corresponding license and release certificate issued by the Central Bank, the said merchandise were seized by the Bureau of Customs for violation of Central Bank Circulars Nos. 44 and 45, in relation to Sections 1363(f) and 1250 of the Revised Administrative Code.

Pending the seizure proceedings, the said articles were released to petitioner under Surety Bond No. 54/4671 executed by the Paramount Surety & Insurance Co., Inc. in the sum of ₱6,231.00.

On May 31, 1955, the Acting Collector of Customs rendered a decision decreeing the forfeiture of the merchandise and ordering petitioner and the surety to pay, jointly and severally, the sum of ₱6,231.00 within thirty (30) days from demand for payment. On appeal to the Commissioner of Customs, respondent herein, the decision was affirmed on January 5, 1960.

Petitioner received the decision of the Commissioner of Customs on January 8, 1960 (p. 26, Customs rec.), and on February 8, 1960 he filed a motion for reconsideration thereof (p. 10, Customs rec.). This motion was denied by respondent in an order dated February 15, 1960 (p. 9, Customs rec.) which was received by petitioner on February 16, 1960 (p. 6, Customs rec.). On March 4, 1960, petitioner filed another motion for reconsideration (p. 2, Customs rec.) which was likewise denied by respondent in a letter dated April 7, 1960 (p. 1, Customs rec.). On April 8, 1960, petitioner filed the instant petition for review in this Court (p. 1, C. T. A. rec.).

In his answer, respondent raised as one of his affirmative defenses the question of jurisdiction, contending that the petition for review does not show that it was filed on time.

The issues for our determination are the following:

(1) Whether or not this Court has jurisdiction to take cognizance of the present appeal; and

(2) Whether or not the forfeiture of the merchandise in question is valid and in accordance with law.

On the basis of the records of this case, it is obvious that the appeal of petitioner was filed out of time. On February 8, 1960, when petitioner filed his first motion for reconsideration of the decision of respondent, the thirty (30) day period for appeal prescribed in Section 11 of Republic Act No. 1125 had already expired inasmuch as petitioner received the decision of respondent on January 8, 1960. This Court, therefore, has no jurisdiction to entertain the present appeal.

At any rate, the legality of the forfeiture of goods imported in violation of Central Bank Circulars Nos. 44 and 45 has already been finally upheld by the Supreme Court. (See Andres E. Lazaro v. Comm. of Customs, G. R. Nos. L-22511 & L-22513, May 16, 1966; Bienvenido Capulong v. Comm. of Customs, G. R. No. L-22990, May 19, 1966, and cases cited therein.)

WHEREFORE, the herein petition for review is hereby dismissed, with costs against the petitioner.

SO ORDERED.

QUEZON CITY, December 6, 1966.

ROMAN M. UMALI
Presiding Judge

WE CONCUR:

ESTANISLAO R. ALVAREZ
Associate Judge

RAMON L. AVANCEÑA