Republic of the Philippines
COURT OF TAX APPEALS
Manila

BIENVENIDO CAPULONG,
Petitioner,

- versus -

C.T.A.
CASE NO. 868

ACTING COMMISSIONER OF CUSTOMS,
Respondent.

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

D E C I S I O N

This is an appeal from the decision of respondent Commissioner of Customs affirming that of the Collector of Customs of Manila which ordered the forfeiture of 10 packages of taroes, 3 packages of salted fish, and 18 packages of ham imported by petitioner sometime in 1954. The facts of the case are stated in the stipulation of facts submitted by the parties, pertinent portions of which are as follows:

> 1. That the petitioner is of legal age, married, Filipino and a resident of No. 1138 Quezon Boulevard, Manila, while respondent is the duly qualified Acting Commissioner of Customs with offices located at the Bureau of Customs Building, Port Area, Manila;
>
> 2. That on October 8, 1954, the petitioner imported from Hongkong into the Philippines the following, to wit:
>
> a. 10 packages of Taroes
> b. 3 packages of Salted Fish; and
> c. 18 packages of Ham
>
> all of which were declared under Import Entry No. 79820, Series of 1954;
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> 3. That the above merchandise were covered by a Bill of Lading, commercial invoice and two (2) official receipts, evidencing the payment of customs duties and

sales tax amounting to ₱1,969.98;

4. That the value of the above merchandise is $6,878.25, which importation was effected thru the no-dollar remittance system;

5. That the above merchandise was the subject of Seizure Identification No. 2042, instituted by respondent and/or his duly authorized representative for the failure of the petitioner to produce the Central Bank Release Certificate and import license covering the subject merchandise as required by Central Bank Circulars Nos. 44 and 45, in relation to Section 1363(f) of the Revised Administrative Code, and for violation of Section 1363(m-3), (m-4), (m-5) of the Revised Administrative Code;

6. That the above-mentioned shipment was, however, released and delivered to the petitioner under Surety Bond No. 101, in the amount of ₱18,852.00, of the Pioneer Insurance and Surety Corporation, posted by the petitioner and the said surety corporation;

7. That on May 23, 1960, the respondent rendered judgment in the above-mentioned Seizure Identification No. 2042, the dispositive part 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, it appearing that the subject merchandise were already released to the claimant-appellant under Surety Bond No. 101 (Series of 1954) of the Pioneer Insurance and Surety Corporation, with a value of EIGHTEEN THOUSAND EIGHT HUNDRED FIFTY TWO (₱18,852.00) PESOS, it is hereby ordered that the said bond be, as the same is hereby confiscated; and the principal, Bienvenido Capulong, as well as the surety, Pioneer Insurance and Surety Corporation, are hereby ordered, jointly and severally, to pay in cash the afore-stated amount to the Bureau of Customs within thirty (30) days from receipt of a copy ofthis decision in accordance with the terms of the said bond."

It is admitted that the goods in question were imported in violation of Circulars Nos. 44 and 45 of the Central Bank and that they are subject to forfeiture under Section 1363(f) of the Administrative Code (now Section 2530(f), Tariff & Customs Code). It is, however, contended that with the promulgation of Central Bank Circular No. 133, all actions and proceedings involving forfeiture of goods for violation of Circulars Nos. 44 and 45 which have not been reduced to final judgment are deemed abrogated.

The question has already been resolved by this Court. We have consistently held that Circulars Nos. 44 and 45 were not repealed by Circular No. 133, and that even if they were repealed, the legality of the forfeiture proceeding under the old circulars is not affected by their subsequent repeal. This is so because the expiration or repeal of said circulars did not have the effect of legalizing an importation of goods which was illegal at the time of importa tion. (See Litton & Co., Inc. v. Com. of Customs, C.T.A. No. 784, Oct. 30, 1963, and cases cited therein.)

WHEREFORE, the decision appealed from is hereby affirmed, with costs against petitioner.

SO ORDERED.

Manila, February 24, 1964.

ROMAN M. UMALI
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge

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