REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MACONDRAY & CO., INC., in its capacity as agent of MS "TOREADOR",
Petitioner,

- versus - C.T.A. CASE NO. 2082

COMMISSIONER OF CUSTOMS,
Respondent.

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D E C I S I O N

Petitioner has appealed from the decision of respondent dated February 10, 1970, imposing upon the vessel MS "TOREADOR" and/or its agent a fine of ₱1,000.00 for alleged violation of Section 1005 of the Tariff and Customs Code, in relation to Section 2521 thereof.

There is no dispute as to the facts.

On October 27, 1965, the MS "TOREADOR" arrived at the port of Manila conveying sixty-nine (69) cartons of auto parts although her inward cargo manifest listed only sixty-one (61) cartons of auto parts. In order to correct the discrepancy, her ship agent, Macondray & Co., Inc., filed an amendment to the manifest on October 30, 1965, which was accepted and approved by the Bureau of Customs without prejudice to the filing of an administrative proceeding against the vessel. On August 6, 1969, after the institution of administrative proceeding, the Collector of Customs rendered a decision holding the vessel

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MS "TOREADOR" and/or its agent solidarily liable for a fine of ₱1,000.00 for violation of Section 1005, in relation to Section 2521, of the Tariff and Customs Code. On appeal to the Commissioner of Customs, the latter affirmed the Collector's decision. Hence, the present appeal.

The only issue is whether or not the MS "TOREADOR" and/or petitioner herein, as ship agent, is liable for the fine for carrying unmanifested cargo pursuant to section 1005, in relation to section 2521, of the Tariff and Customs Code.

Petitioner contends that the imposition of the fine is illegal because: (1) the failure to manifest the eight (8) cartons of auto parts was committed in good faith; (2) the amendment to the original manifest cured its defect and absolved the vessel from liability; and (3) the unmanifested cargo was duly described in the bill of lading, commercial invoices and entry papers of the vessel.

The issue before us is not new. In previous cases involving similar or identical issues, the legality of the fine imposed by the Commissioner of Customs for failure of the vessel to have a complete manifest of all her cargo has been upheld, rejecting such de-

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fenses as good faith and lack of fraudulent intent, the acceptance by the Bureau of Customs of an amendment of the manifest, as well as the claim that the vessel's cargo is correctly described in the bill of lading, commercial invoices and import entries. (See Macondray & Co., Inc. vs. Comm. of Customs, CTA Case No. 2203, June 15, 1973; Macondray & Co., Inc. vs. Comm. of Customs, CTA Case No. 1992, April 4, 1973, and cases cited therein.) We find no justification to deviate from our ruling in those cases.

WHEREFORE, the decision appealed from is hereby affirmed, and petitioner is ordered to pay the Bureau of Customs the fine of ₱1,000.00 within thirty (30) days from the date this decision becomes final. With costs.

SO ORDERED.

Quezon City, September 17, 1974.

R M Umali
ROMAN M. UMALI
Presiding Judge

WE CONCUR:

Estanislao R. Alvarez
ESTANISLAO R. ALVAREZ
Associate Judge

Ramon L. Avanceña
RAMON L. AVANCEÑA
Associate Judge

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