REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

PHILIPPINE AIR LINES, INC.,
Petitioner

versus

Nov. 29, 1966

CTA CASE NO. 1742

COMMISSIONER OF CUSTOMS,
Respondent.

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

R E S O L U T I O N

On August 30, 1966, the petitioner, Philippine Air Lines, Inc., filed an urgent motion praying for an order for the release of air-conditioning units from the Manila International Airport, upon the filing of a bond. Acting upon said motion, and it appearing that no opposition thereto had been filed by the respondent, this Court granted the motion conditioned upon the filing of a surety bond for the sum of ₱40,000.00. Petitioner having filed the required bond, the Court, in an order dated September 19, 1966, authorized the release and delivery to the petitioner of the appliances in question. However, in a motion filed September 19, 1966, respondent asked for reconsideration of the aforesaid order of release alleging lack of jurisdiction of this Court to entertain the petition, the petitioner having failed to exhaust its administrative remedies before appealing to this Court.

It can be gathered from the pleadings that air-conditioning units belonging to the petitioner arrived at the Manila International Airport. As petitioner, claiming exemption, wanted to take delivery of the appliances without payment of customs duties, taxes and other charges, the Collector of Customs of the Manila International Airport referred the matter for opinion to the Commissioner of Customs who advised the Collector to refuse release except upon previous payment of duties and taxes. Petitioner asked for reconsideration of said decision. Again, the Collector referred the matter to the Commissioner who reiterated, in a 2nd indorsement dated July 26, 1965, his previous stand that petitioner's appliances are not tax exempt. On February 17, 1966, petitioner received a copy of said 2nd indorsement, together with a letter of the Collector dated February 17, 1966, reiterating his request for payment of duties, taxes and other charges.

The present petition is obviously not an appeal from the decision of the Commissioner of Customs but from that of the Collector of Customs of the Manila International Airport from which decision petitioner should have appealed to the Commissioner within the statutory period of 15 days, instead of going directly to this Court. Having failed to appeal to the Commissioner of Customs within the fifteen-day statutory period, the Collector's decision has become final and petitioner cannot now take the matter to this Court on a petition for review (Sampaguita Shoes and Slipper Factory vs. Commissioner of Customs, G.R.

RESOLUTION -
CASE NO. 1742

No. L-10285, Jan. 4, 1958).

WHEREFORE, the petition for review is hereby dismissed for lack of jurisdiction; the orders dated September 13, 1966 and September 19, 1966 are hereby revoked; and the bond cancelled. Without pronouncement as to costs.

SO ORDERED.

Quezon City, November 29, 1966.

RAMON L. AVANCEÑA
Associate Judge

WE CONCUR:

ROMAN M. UMALI
Presiding Judge

ESTANISLAO R. ALVAREZ
Associate Judge