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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

ESTANISLAO M. LEUTERIO
Petitioner

versus

C. T. A. CASE NO. 977

July 2, 1963

COMMISSIONER OF CUSTOMS
Respondent.

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

D E C I S I O N

This is an appeal from the decision of the respondent affirming an order of the Collector of Customs of Manila decreeing the forfeiture of 34 bales of cotton cloth imported by petitioner sometime in 1955. The facts of the case, as stipulated by the parties, are as follows:

" x x x x

"2. That on May 22, 1955, a shipment consisting of 34 bales of cotton cloth arrived at the port of Manila on S.S. Franfurt, consigned to petitioner;

"3. That said shipment was entered in the Bureau of Customs under formal entry No. 582, together with accompanying bill of lading and commercial invoice; that the same was not covered by release certificate and consular invoice;

"4. That petitioner paid the corresponding customs duties, sales tax, and surcharge in lieu of consular invoice under official receipts Nos. 24315 and 24504, dated May 26, 1955;

"5. That on May 25, 1955, said shipment was the subject of a seizure proceeding (Customs Serial No. 148, Seizure Identification No. 3086), on alleged violation of Central Bank Circulars Nos. 44 and 45 in relation to Sections 1363(f) and 1250 of the Revised Administrative Code for failure of petitioner to produce a release certificate from the Central Bank and an import license from the monetary board of the said bank;

"6. That said shipment was released upon posting by petitioner of a surety bond executed by him and by the Paramount Surety and Insurance Co., in the amount of ₱19,986.53 to answer for the value of the merchandise pending the outcome of the seizure proceeding;

"7. That after due hearing, the then acting Collector of Customs rendered on April 4, 1960, a decision finding the subject shipment liable to forfeiture under Section 1363(f) of the Revised Administrative Code in relation to Central Bank Circulars Nos. 44 and 45, and since the said shipment was released on bond it ordered petitioner and the Paramount Surety and Insurance Co., to pay the sum of ₱19,986.53 to the Bureau of Customs;

"8. That from said decision, petitioner appealed to the Commissioner of Customs, who in a decision dated October 26, 1960, affirmed the aforemention decision of the acting Collector of Customs;

"9. That on November 25, 1960, petitioner brought the present petition for review before the Honorable Court of Tax Appeals;

"10. That in addition to this stipulation of facts, parties hereto request that their respective pleadings and the Customs record including the transcript of stenographic notes taken during the hearing before Atty. Jose Gonzales at the Bureau of Customs be taken into consideration in the adjudication of this case." (pp. 58-59, C.T.A. records)

The sole issue presented is whether or not the forfeiture of the goods in question is in accordance with law.

The question is not new. In Pascual v. Com. of Customs, G.R. No. L-10979, June 30, 1959; Com. of Customs v. Leuterio, G.R. No. L-9142, Oct. 17, 1959, cited in Mendoza vs. Aseron, C.T.A. No. 852, June 17, 1963, it was held that goods imported in violation of Circulars Nos. 44 and 45 of the Central Bank are subject to forfeiture under Section 1363(f) of the Administrative Code (now Section 2530/f/ of the Tariff & Customs Code).

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

SO ORDERED.

Manila, July 2, 1963.

ROMAN M. UMALI
Associate Judge

I CONCUR:

AUGUSTO M. LUCIANO
Associate Judge