

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

ESTANISLAO LEUTERIO,
Petitioner,

- versus -

C.T.A. CASE NO. 61

THE COMMISSIONER OF CUSTOMS,
Respondent.

X- - - - -X

R E S O L U T I O N

The petitioner, by motion filed on May 11, 1955, has asked this Court to reconsider its resolution dated May 3, 1955, dismissing the petition for review for lack of jurisdiction.

In his petition for review, the petitioner seeks a review of the decision of the respondent Commissioner of Customs dated November 16, 1954, which affirmed on appeal the decision of the Collector of Customs for the Port of Manila in Seizure Identification No. 1894, decreeing the forfeiture of 500 crates of onions. The petitioner received the said decision of the Commissioner on November 20, 1954. On December 20, 1954, or on the thirtieth day from the date of receipt of the said decision by petitioner, the respondent Commissioner approved an offer of redemption by the petitioner in accordance with Section 1388 of the Revised Administrative Code. By virtue of this redemption, the petitioner paid unto the respondent on December 22, 1954 the redemption price of ₱4,564.50, and the petitioner withdrew from customs custody the said 500 crates of onions.

RESOLUTION -
C.T.A. CASE NO. 61

- 2 -

Under Section 1389 of the Revised Administrative Code, in order that the petitioner can test the validity of the seizure proceedings, the petitioner as the party effecting the redemption, must make formal protest, which the petitioner actually filed with the respondent within the fifteen-day period after payment of the redemption price. Pursuant to the last cited provision, the proceedings shall thereafter "take the same course as in ordinary cases against customs duties and charges generally".

Upon the exercise by the petitioner of the redemption authorized in said section 1388 (Rev. Adm. Code), the seizure case (Identification No. 1894) was in effect terminated as such, and the same cannot be brought on appeal to this Court. The protest case filed by petitioner has to take its course under section 1389 in relation to sections 1370-1385, inclusive, of the Revised Administrative Code. There being no action of the Commissioner thereto, at this stage, no appeal could be taken to this Court, the matter being premature. We therefore hold that this Court has no jurisdiction to entertain the present case.

FOR ALL THE FOREGOING, we find the Motion for Reconsideration, filed by petitioner, without merit, and the same is hereby denied.

SO ORDERED.

Manila, July 23, 1955.


AUGUSTO M. LUCIANO
Associate Judge


MARIANO NABLE
Presiding Judge

74