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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

June 3, 1965

FAR EAST MANAGEMENT
CORPORATION,
Petitioner,

-versus- CTA CASE No. 1466

COMMISSIONER OF CUSTOMS,
Respondent.
x- - - - - - - - - - - - - -x

D E C I S I O N

Appeal from the decision of the Commissioner of Customs affirming an order of the Acting Collector of Customs for Manila dated August 24, 1960 decreeing the forfeiture in favor of the Government of the sums of ₱12,521.34 and ₱1,312.89, which are covered by Alpha Insurance and Surety Co., Inc. Bonds Nos. C-0114 and C-0115, both dated December 24, 1959. These bonds were filed for the release of certain shipments that were imported by petitioner Far East Management Corporation but were seized for alleged violation of Central Bank Circular No. 96 in relation to Section 2530(f) of the Tariff and Customs Code.

The facts of the case are not disputed, the parties having entered into a stipulation of facts during the hearing of the case before the Collector of Customs.

On November 25, 1959 various merchandise consigned to petitioner Far East Management Corporation arrived at the Port of Manila from San Francisco, U.S.A., on board the S/S "Oakville." This importation was declared in Entry No. 091947, series of 1959. Another shipment consigned to petitioner arrived on December 15, 1959 from Portland and San Francisco, U.S.A., on board the S/S "Sunnyville" which was declared in Entry No. 091946, series of 1959. The two shipments have bills of lading and commercial invoices, and all the duties and taxes due on the merchandise were duly paid. Since in both shipments no release certificate from the Central Bank was submitted, in spite of the fact that the first importation was valued at $422.50 and the second shipment had a value of $4,018.95, C & F Manila, the Appraisers' Division of the Bureau of Customs, under Seizure Identification No. 5901 and Seizure Identification No. 5900, respectively, seized them for violation of Central Bank Circular No. 96 in relation to Section 2530(f) of the Tariff and Customs Code. The shipments were however released under surety bonds of the Alpha Insurance and Surety Company, Inc. (No. C-0114 dated December 24, 1959 in the sum of ₱12,521.34 and No. C-0115 dated December 24, 1959 in the sum of ₱1,312.89) to answer for the redemption value of the goods in case of forfeiture to the Government.

After notice and hearing, the Collector of Customs for Manila rendered a decision dated August 24, 1960 decreeing the forfeiture of the amounts of ₱12,521.34 and ₱1,312.89 covered by the said bonds in favor of the Government. On appeal of petitioner to the Commissioner of Customs, the latter affirmed the said decision on November 12, 1962. Hence this appeal.

By way of special and affirmative defense, respondent alleges under paragraph 7 of his answer that this Court has no jurisdiction over the case inasmuch as when the petition for review was filed on October 15, 1963, the decision of the Commissioner of Customs appealed from had already become final and executory, the thirty-day period of appeal under Section 11 of Republic Act No. 1125 having already expired. Since this is a prejudicial question, the Court will first resolve the issue of jurisdiction before going into the merits of the controversy.

Petitioner states in its motion for reconsideration of the decision rendered by respondent dated November 12, 1962, affirming the order of forfeiture of the Collector of Customs for Manila, that it received a copy thereof on January 26, 1963. (Customs record, p. 167; CTA record, p. 10.) This motion for reconsideration was filed with the Bureau of Customs on February 13, 1963. (Customs record, p. 167.) From petitioner's receipt of respondent's decision on January 26, 1963 to February 13, 1963 when the motion for reconsideration was filed, petitioner consumed eighteen (18) days.

The order of respondent dated September 9, 1963 denying the motion for reconsideration was received by petitioner on September 23, 1963. (Exhs. 1, 2 & 3, pp. 171 & 175, Customs record.) The petition for review of the decision of respondent was filed with this Court on October 15, 1963. From petitioner's receipt of respondent's denial of the motion for reconsideration on September 23, 1963 to October 15, 1963 when petitioner filed its petition for review with this Court is a period of twenty two (22) days. Adding eighteen (18) days to twenty two (22) days, petitioner consumed forty (40) days from the date of its receipt of the decision to the date the appeal was filed. Consequently, the instant petition for review was filed out of time, and under Section 11 of Republic Act No. 1125, this Court has no jurisdiction to take cognizance of the same.

Having arrived at the conclusion that this Court is without jurisdiction to entertain the present appeal, it is unnecessary to go into the merits of the case.

WHEREFORE, the above-entitled case is hereby dismissed for lack of jurisdiction, with costs against petitioner.

SO ORDERED.

Quezon City, June 3, 1965.

ROMAN M. UMALI
Associate Judge

I CONCUR:

TEOFILO D. REYES, Sr.
Presiding Judge