SAURA IMPORT & EXPORT CO., INC.,
Petitioner,

- versus - C.T.A. CASE NO. 37

EDILBERTO DAVID, Acting
Commissioner of Customs,
Respondent.

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DECISION

This is an appeal by the petitioner (appellant) Saura Import and Export Co., Inc., (hereafter referred to as Saura Company, for brevity) to review the decision of the Commissioner of Customs dated September 28, 1954, denying the request of the Saura Company for the reliquidation of its importations under Entries Nos. 65186, 66035, 71055, 71420, 75052, 75053 and 75101, series of 1950 and Nos. 360, 1971, 7608, 14342, 14358, 17985, 23887, 23890, 30570 and 30621, series of 1951, and for the refund of ₱3,580.82, as alleged overpayment of customs duties thereon.

The following facts have been established by the parties. The Saura Company is a Philippine corporation engaged in the import and export business. During the years 1950 and 1951, it imported several shipments of nuts and bolts from Japan, which were declared for customs purposes under the afore-cited seven (7) entries in 1950 and ten (10) entries in 1951, or a total of 17 entries (par. 2 of complaint and answer, respectively). The clearance and withdrawal of these shipments were made by Jose D. Mia & Co., acting as Customs Broker and in behalf of Saura Company. The usual "customs entry forms" and "importer's declaration" covering each of the said shipment were prepared by said customs broker and duly filed with the customs authorities, in which the nuts and bolts were declared under paragraph 37 of the Philippine Tariff Act and dutiable at the rate of $2.00 (P4.00) for every 100 kilos.

Saura Company presented as witness, Mr. Policarpio M. Franco, license customs broker and Assistant Manager of Jose D. Mia & Co., who supervised the clearance of these shipments. In preparing the Entry forms (customs form No. 11-A) corresponding to each shipment, Mr. Franco stated, that he filled up the column of the form entitled "Gross Weight", by placing thereunder the gross weight of the shipment of nuts and bolts in case. However, he left blank the next column under the heading "Dutiable Weight". In his testimony, Mr. Franco stated as his purpose in leaving unfilled the column for "Dutiable Weight" was to allow the customs appraisers to determine and fill up the correct figures thereunder and also to avoid possible fines and penalties which might be imposed by the Bureau of Customs in case of a deficiency in the amount "dutiable weight" if so declared. Nevertheless, in declaring the duties due on each shipment, the entries show that the computations of Saura Company were based upon the declared "gross weight". Hence, the amount deposited for duties with the customs authorities by Saura Company upon the filing of each entry was in an amount equal to $2.00 (P4.00) computed upon such declared gross weight, AS IF the "gross weight" was the "dutiable weight". We have examined the entry forms made available to us and we have noted this procedure followed by Saura Company's broker.

We observed, however, that as regards entries Nos. 75053 and 75101, series of 1950 and entries Nos. 360, 7608 and 23887, series of 1951, the declared "gross weights" could not have been based upon weights in the invoices, because these documents were not filed with the entry forms at the time of entry, but only subsequent thereto. On the other hand, entries Nos. 66035, 71055 and 71420, series of 1950 and entries Nos. 14342, 14358 and 30570, series of 1951, were filed with the corresponding invoices and the information on net weight must have been available at the time of entry.

It appears that at no time before the release of the merchandise from customs custody, did the customs authorities question the procedure of filing the entry followed by the petitioner's broker, that is, duties being computed on the basis of "gross weight" declared. Also, neither did the customs broker request that the net weight of each and all of the cases of the nuts and bolts be determined actually, by weighing. Of course, according to customs procedure, before the merchandise were released to the petitioner, Saura Company, the net weight of a portion of each shipment was determined by the assigned customs examiner, and the corresponding returns of weights duly noted on the entry forms or in some report attached thereto.

These entry papers or forms were thereafter coursed through the liquidation division of the Bureau of Customs. In the ascertainment of the duties on each entry, it is important to note that such determination by the Collector of Customs (or the liquidation division) was based upon the "declared or entered weight", which was also the gross weight, and not on the return of weights by the examining officer nor upon the net weights appearing in the consular or commercial invoices.

To illustrate and understand very well the procedure followed by the parties in each instance, as well as to provide the other facts pertinent to each customs entry, we are summarizing below the data obtained from two (2) typical entries:

Entry No. 75053, series of 1950

ENTRY FILED: January 5, 1951
EXHIBITS: B-1, B-2, B-3 (entry form), B-4 and B-5
SHIPMENT: 700 cases machine bolts, per s.s. Bradeverett
DECLARED GROSS WEIGHT: 41,807 kilos
RATE OF DUTY: ₱4.00 ($2.00) per 100 kilos, under par. 37, Tariff Act
DUTIES DECLARED AND DEPOSITED: ₱1,672.28 ($836.14) computed on 41,807 kilos/100 kilos
PORTION OF SHIPMENT ACTUALLY WEIGHED OR EXAMINED: 100 cases (1/7 of the shipment)
WEIGHTS NOTED OR RETURNED ON EXAMINATION: Per case, as follows: 60 kilos, gross; 50 kilos net
NET WEIGHT PER INVOICE SUBMITTED: 38,000 kilos (note invoices were submitted 21 days after entry)
DATE LIQUIDATED: January 8, 1952
OTHER INFORMATION AS TO FILING OF ENTRY: Entry was filed on January 5, 1951, without attaching the necessary consular and commercial invoices, which were alleged as not available at the time, hence the entry was "under bond". These documents were subsequently filed on January 26, 1951, or 21 days after entry was made and articles withdrawn.
DUTIES CLAIMED BY IMPORTER AS PAYABLE: ₱1,520.00 computed on the net weight of 38,000 kilos
DUTIES CLAIMED AS REFUNDABLE: ₱152.28.

Entry No. 14358, series of 1951

ENTRY FILED: March 31, 1951
EXHIBITS: I-1, I-2, I-3 (entry form), I-4, and I-5
SHIPMENT: 400 cases machine bolts, per s.s. Leneverett
DECLARED GROSS WEIGHT: 23,426 kilos
RATE OF DUTY: ₱4.00 ($2.00) per 100 kilos, par. 37, Tariff Act
DUTIES DECLARED AND DEPOSITED: ₱937.04 ($468.52) computed on 23,426 kilos/100 kilos
PORTION OF SHIPMENT ACTUALLY WEIGHED OR EXAMINED: 40 cases (1/10 of the shipment)
WEIGHTS NOTED OR RETURNED ON EXAMINATION: Per case, as follows: 117 kilos, gross; 100 kilos, net
NET WEIGHT PER INVOICE SUBMITTED: 20,000 kilos (20.0 M/T)
DATE LIQUIDATED: November 7, 1951
OTHER INFORMATION AS TO FILING OF ENTRY: Entry was filed with the corresponding consular and commercial invoices
DUTIES CLAIMED BY IMPORTER AS PAYABLE: ₱800.00, computed on the net weight of 20,000 kilos
DUTIES CLAIMED AS REFUNDABLE: ₱137.04.

Upon being informed of the procedure of the liquidation as outlined here, Saura Company, by its letter dated March 30, 1954, and addressed to the Collector of Customs requested for the re-liquidation of the entries involved in this case and asked for the refund of P3,599.00, alleged to have been overpaid customs duties on the importations of nuts and bolts (Annex "B", Complaint). This request was denied by the Collector of Customs of the Port of Manila, in his letter of September 2, 1954 (Annex "C", complaint), stating as grounds therefor, that the customs duties were computed on the basis of the "dutiable weights" declared by petitioner's broker, and there being no written request for the weighing of the entire importation, the duties were determined on the computations of the duties deposited on the basis of "entered weights".

On September 16, 1954, Saura Company addressed a letter (Annex "D", complaint) to the Commissioner of Customs requesting the latter to reconsider the aforesaid ruling of the Collector of Customs. In a letter dated September 28, 1954 (Annex "E", complaint) the respondent, Commissioner of Customs, denied petitioner's request to review or modify the ruling of the Collector of Customs of Manila, substantially restating the grounds previously presented by the latter. This latter ruling (Annex "E", complaint) is now on review by appeal of Saura Company in the case at bar.

At this juncture, we observe that no complete information on Entries Nos. 65186 and 75052, series of 1950 and Entries Nos. 1971, 17985, 23890 and 30621, series of 1951, could be secured as the respondent Commissioner of Customs has failed to produce before or during the hearing of this case, the accomplished entry forms and other pertinent papers on the same.

This situation is considered deplorable, considering that the determination of whether the assessments of duties made by the Collector of Customs is correct or not, could principally, if not wholly, be obtained only from the records of the Bureau of Customs. However, as regards entry No. 65186, series of 1950, the failure is due to petitioner's error in stating that it was of series 1951, whereas upon the presentation of the available papers thereto (Receipt and Invoice, Exhibits G-1 and G-3) it appears that this entry is in fact of the 1950 series. Consequently, the illustrations shown above, have been picked out only from the entries with complete records, to wit: Entries Nos. 66035, 71055, 71420, 75053 and 75101, series of 1950 and Entries Nos. 360, 7608, 14342, 14358, 23887 and 30570, series of 1951, which have been presented during the hearing of this case.

The principal questions raised by the parties may be summarized as follows:

(1) Is the disputed determination of duties a question that is properly under the class of "manifest clerical error" and subject to be revised under section 1300, Revised Administrative Code, or is it one that is subject to be reviewed under the remedy of "protest" under the provisions of section 1370, of said Code?

(2) In either case, has the importer, Saura Company, the right to seek the revision of the liquidation of duties under the circumstances in this case? and

(3) Are the shipments involved herein, subject to a rate of duty under paragraph 37, Philippine Tariff Act of 1909, computed on the basis of net weight or gross weight of the merchandise-nuts and bolts?

The resolution of the foregoing questions in the order as given, is necessary as the first two issues must be resolved as a condition precedent to the resolution of the third and last questions.

The first question given above, involves the proper application of sections 1300 and 1370 of the Revised Administrative Code.

which we quote hereunder:

> "Sec. 1300. Correction of Errors - Refund of Excessive Payments.- Manifest clerical errors made in an invoice or entry, errors in return of weight, measure and guage, when duly certified by the surveyor or examining officer (where there are such officers at the port), and errors in the distribution of charges on invoices not involving any question of law and certified to by the examining officer, may be corrected in the computation of duties, if such errors be discovered before the liquidation, or, if discovered after liquidation, upon written notice of error from the importer, or upon statement of error certified by the collector.
>
> Collectors are authorized to reliquidate entries and collect additional charges, or make refunds on statement of error, within the statutory time limit, for the purpose of correcting erroneous action on the original entry."
>
> "Sec. 1370. Protest and Payment upon Protest in civil Matters.- When a ruling or decision of a customs officer is made in any civil matter whereby liability for duties, fees, or other is settled or determined, not including the fixing of fines in seizure cases-- the party adversely affected by such action may protest by presenting to the collector of customs, at the time when payment of the amount claimed to be due the Government is made, or within thirty days thereafter, a written protest setting forth his objections to the ruling or decision in question, together with the reasons therefor. No protest shall be received or considered in any such case unless payment of the amount claimed to be due has first been made." (all underscoring supplied)

The petitioner maintains that the error in the determination of duties falls within the purview of section 1300, Revised Administrative Code, particularly under -

> "Manifest clerical errors . . . . , errors in return of weight . . . . . upon written notice of error from the importer . . . . . "

which may be corrected and modified by the Collector of Customs under section 1283, Revised Administrative Code, "within one (1) year after payment of the duties." On the other hand, respondent maintains that this is a case which falls squarely under section 1370, particularly -

"in any civil matter whereby liability for duties . . . . . . is settled or determined . . . . ."

against which a "written protest" should be made by the importer, as the party adversely affected.

A review of the exchange of letters between the petitioner and the customs authorities (see Annexes "B", "C", "D" and "E", of complaint) will show that the ultimate dispute in this case is whether the duties should be computed and liquidated on the basis of (1) the "entered or declared weight" upon which the estimated deposit of duties were computed by Saura Company, or (2) upon the net weight of the merchandise as found upon verification by the examining officer of some portion of the shipment or as appearing on the invoices or other documents submitted by Saura Company in its entries.

We believe and so hold that this dispute is more of a question of law as to the rate of duty and the corresponding ascertainment of the "liability for duties" rather than a "manifest clerical error" or "error in the return of weight". A manifest clerical error is —

> ". . . . one that is visible to the eye or obvious to the understanding, and is apparent from the papers to the eye of the appraiser and collector, and does not include an error which may, by evidence dehors the record, be shown to have been committed." (25 C.J.S. sec. 146, p. 309, citing Murs & Co., v. U.S. 13 Ct. Cust. App. 527; Conmiller v. U.S. 10 Ct. Cust. App. 109).

At this juncture we make mention of the substantial similarity between the Customs Law of the United States (Title 19, U.S.C.A.) and our Customs Law (Chapter 39, Rev. Adm. Code) and as an aid in the application of our law, we believe that pertinent jurisprudence in the United States may be used as an aid in the construction of the rules we have.

The errors contemplated in section 1300, Revised Administrative Code, are those which must be both clerical and manifest and involving "labor not requiring original thought" (17 C.J. 637, Morimura v. U.S. 160 Fed 280). On the other hand, since there was no error in the weights as reported or returned by the examining officer, instead that the question here is which of the weights available should be employed for the purpose of computing the duties due on each shipment, this issue clearly falls within the determination of the rate and amount of duty and the liability therefor contemplated by section 1370, Revised Administrative Code.

Be that as it may, assuming that the Collector of Customs committed an error in the liquidation by using the "wrong" weights, the request for reliquidation thereof is addressed always to the discretion of the Collector of Customs (see sections 1283 and 1300, Revised Administrative Code) to exercise such power within a limited period. Should the Collector refuse to reliquidate the entry, however erroneous the liquidation may be, the proper and only remedy of the importer is by "protest".

> "An erroneous liquidation, as distinguished from that unauthorized, is not void, and the importer's only remedy in such case is by way protest". (A.S. Rosenthal Co. v. U.S. 24 F 2d 351; 25 C.J.S. sec. 151, p. 312).

> "The only remedy of the importer, if dissatisfied with a reliquidation, is by protest, the same as with respect to an original liquidation." (25 C.J.S. sec. 160, p. 317; 17 C.J. sec. 190, p. 636, citing Louisville Pillow Co. v. U.S., 144 Fed. 386).

> "Under provision of Tariff Act, that legality of orders and findings of collector of customs as to rate and amount of duty shall be conclusive unless importer, assignee, or agent of person paying charge shall protest within 60 days and for review of collector's determination by Customs Court and Court of Customs and Patent Appeals, owner of imported merchandise on which duty has been paid has right to file protest, in view of legislative history of statutes relating to litigation regarding revenues derived from customs. Tariff Act 1922,

42 Stat. 904, sec. 1, par. 1101; Tariff Act 1930, sec. 1, par. 1101, secs. 514, 19 U.S.C.A. sec. 1001 par. 1101, sections 1514, 1515; Jud. Code, secs. 194-196, 198, 28 U.S.C.A. secs. 307-309, 310. (patchogue-Playmouth Mills Corporation v. Durning, 101 F 2d 41, 1940 Anno. C.J. Vol. I, p. 1096). (underlining, supplied)

Since section 1300 of the Revised Administrative Code is inapplicable to the original liquidation, the latter was subject to protest and should have been protested in due time, unless the party was willing to waive its rights. For lack of protest, the original liquidation would be deemed final and accepted, and the Collector of Customs would be without power to cause an alteration of the same (Matsui Sawhatsu & Mori v. Hammond, (1931) 55 Phil. 909.

Our section 1371, Revised Administrative Code, which provides for the exclusive character of the remedy by PROTEST, states --

> "Sec. 1371. Protest exclusive remedy in protestable case.- In any case which is subject to protest, the party interested adversely to the Government is required to make protest, if he desires to have the action of the collector reviewed; and if he does not pursue this remedy, the action of the collector shall be final and conclusive against him, unless the matter be correctible for manifest error in the manner prescribed in section one thousand three hundred hereof." (underlining ours)

That the "protest" is the only remedy open to an importer, who does not agree to the final liquidation by the Collector of Customs in the assessment of customs duties has long been recognized, that the procedure in customs practice is no longer open to serious doubts.

> "A decision of the Collector of Customs cannot be disturbed on appeal in a case wherein appellant fails to comply with the statutory regulations touching the filing of his protest against alleged assessment of customs duties". (Behn, Meyer & Co. v. Collector (1910), 17 Phil. 388; Interisland Express Co. v. Collector of Customs, (1914) 27 Phil. 396, cited with approval 17 C.J. 396).

"The exclusive remedy of an importer who does not agree to the final liquidation by a collector of customs is to make payment under protest and appeal from the ruling of such customs officer to the Insular Collector of Customs (now Commissioner of Customs) and to the Court of First Instance of Manila in the manner and within the period prescribed by the applicable provisions of the Administrative Code, ... " (Han Shung Loong Co. v. Fabros (1933), 58 Phil. 354.

"The common-law right of action against a collector to recover duties illegally collected has been taken away by the Acts of Congress, and statutory remedies given which are exclusive, and an action will not lie against the collector to recover duties alleged to be unlawfully assessed, where the importer failed to avail himself of the statutory methods of review and appeal. (Schoenfeld v. Hendricks (1894) 152 U.S. 691, 38 L. Ed 601; see also George E. Warren Corp. v. U.S. (1938) 94 F 2d 597, cert. den. 304, U.S. 572, 82 L. Ed 1537). (underscoring supplied)

It being shown here that the only remedy open to the importer, Saura Company, is by PROTEST, the question is whether the petitioner had complied with the statutory requirements of PROTEST. Firstly, it is very doubtful if the letter of Saura Company of March 30, 1954, which contains a petition for refund of alleged overpaid duties, could be treated as a protest, considering that the same covers several entries and do not contain the requisites of section 1372, Revised Administrative Code, which among others provide that it must be limited to only one liquidation.

"Sec. 1372. Form and scope of protest.- . . .
. . . .
The scope of a protest shall be limited to the subject matter of a single adjustment or other independent transaction; . . . .
'Single adjustment,' as hereinabove used, has reference to the entire content of one liquidation, including all duties, surcharges, or fines incident thereto. (underscoring, provided)

According to paragraph III, Customs Administrative Order No. 362, dated November 28, 1939 (Exhibit 12, respondent) which implements sections 1370-1386, Revised Administrative Code, a protest must state with particularity the entry and basis of the protest.

Moreover, the other requirements of section 1372, Revised Administrative Code, as implemented by C.A.O. No. 362 must be complied so that the same may be considered as a protest.

> "The petition for refund of excess paid on account of the erroneous liquidation of the imported merchandise cannot be considered as a protest because they do not contain the requisites of section 1372, Adm. Code." (Matsui Bushatsu & Mori v. Hammond, (1931) 55 Phil. 909).

Secondly, we note that the importer has failed to file protest within the thirty-day period after payment of duties prescribed by section 1370, Revised Administrative Code. The fact that the importer has failed to file the necessary protest within the period provided by law, we believe that the entry or entries involved here, would be deemed conclusive and final not only as against the importer but also as regards the government, so that the Collector of Customs may not alter the same. In fact, this thirty-day period cannot even be extended by the customs authorities.

> "It is necessary in every case that the protest be made within the prescribed time, and a protest is void if not made within that period, whether filed before liquidation or after the statutory period was terminated.
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> Neither express nor implied power to waive the statutory limitation has been conferred on any governmental officer." (25 C.J.S. 323)

> "Held, that section 514, Tariff Act of 1930 (19 U.S.C.A. sec. 1514) is the only provision of the statute with respect to the finality of liquidation by the collector here applicable, there being no question of fraud or clerical error involved, and, under this section, the collector had no power to set aside his liquidation of July 27, 1931, after the expiration of 60 days from such date, appellant having filed no protest within such time, and the Commissioner of Customs had no power to direct a reliquidation or cancellation of said liquidation after the expiration of said period." (Phipps v. U.S. 22 C.C.P.A. (Customs) 595, cited 1937 Anno. C.J. 1026). (underscoring supplied)

In passing, mention is made of the fact that the "protest" in customs law should not be confused with that formerly required in section 1579, Revised Administrative Code (now repealed) regarding "payment of a tax under protest", which requirement was omitted in section 306, National Internal Revenue Code. The term "protest" in customs law, refers merely to the pleading or "notice in writing" filed by the importer with the Collector of Customs to contest the decision of the latter involving the liability for duties (see U.S. v. McCoy, 5 Ct. Cust. Appeals 264; 25 C.J.S. sec. 161, p. 318). At any rate, the fact that the protest is no longer required by the Tax Code is not necessarily so in Customs Law, the two laws being provided by totally distinct bodies of rules.

It might be argued that this Court should not resort to the technicalities of customs procedure as to deprive the taxpayer of equitable remedies and rights. However, the case at bar involves a suit against the state for the recovery of alleged over-paid customs duties. It is recognized that unless there is a clear grant to the courts to hear such suits or actions, the Court is without jurisdiction to hear and determine the subject-matter. In permitting such suits against the state, Congress has plenary power to prescribe the requirements or conditions precedent and procedure for the same, and considering that these proceedings are in derogation of sovereign authority, strict compliance of such requirements must be observed by the parties.

> "Congress has plenary power to prescribe specifically the methods by which the rights of importers against the government may be enforced." (17 C.J. sec. 222, p. 642, citing Dooley v. U.S. 182 U.S. 222, 45 L. Ed 1074).

> "It was incumbent upon the importer to show, not only that the statute prescribing the time within which the action could be brought had been observed, but that all other statutory conditions had been complied with as well." (17 C.J. 643-644)

" "Congress has never conferred upon the Customs Court jurisdiction of a case where the protest is not seasonably filed, and has not, either expressly or by implication, conferred authority upon any of the officers of the government to waive the limitation by statute. Hence the action of the Customs Court in granting a rehearing upon the judgment first rendered by it was not error." (James Akeroyd & Son v. U.S. 19 C.C.P.A. 249, cert. den. 285 U.S. 550, 76 L. Ed. 941, cited 1933 Anno. C.J. 792).

We find it no longer necessary to resolve the last issue considering that this court may not validly entertain the question of propriety of the Collector's action in the liquidation of the duties in the corresponding entries filed by petitioner, in view of the absence of a valid protest filed by the importer. However, it might be well to pass upon the procedure employed by the petitioner as regards the filing of its entries. Since the importer computed the duties on the basis of its "declared weights" and considering that it then believed that the "dutiable weights" were the "net weights", it acted AS IF such "declared weights" were the proper "dutiable weights". If as the importer then believed that the "declared weights" were doubtful in correctness, the petitioner should have exercised the right and proper step prescribed in section 2, Rule 13 (k) of the Philippine Tariff Act of 1909, which states that -

" . . . . if the importer . . . . shall be dissatisfied with such estimated dutiable weight . . . . . and shall file with the collector of customs prior to delivery of the packages designated for examination a written specification of his objections thereto, ... it shall be his (Collector) duty to cause such actual weights or quantities to be ascertained".

If this step was taken by the importer, perhaps ('perhaps' here is used advisedly) the full determination of the weights would have been taken by the Collector and would have avoided the present issue. The importers are well aware that it is not necessary that total examination of the shipments should be undertaken for on the other hand, pursuant to said Rule 13 (k) only a test examination is or may be had, and under section 1276, Revised Administrative Code, unless the collector otherwise deems necessary, the examination may be made only to "one package at least of every ten packages" imported, which was then done in the present case. Hence, it appears as though the Collector merely accepted the declared weights of the importer without going further, there appearing no reason that a higher duty may be due the government.

At this point, we wish to point out that Entry No. 360, series of 1951, appears to have been marked with "Tentative Liquidation", so that pursuant to section 1285, Revised Administrative Code, the same is subject to future or final adjustment, there appearing no indication that it had been already finally liquidated. Hence, the matter being still premature for consideration by this court, the findings herein do not apply to this particular entry. Likewise, in view of our observations made previously as regards Entries Nos. 65186 and 75052, series of 1950 and Entries Nos. 1971, 17985, 23890 and 30621, series of 1951, the records of which have not been made available before this Court, our findings as to the propriety of protest under section 1370 or the errors under section 1300 cannot be determined, and in fairness to the petitioner, no findings thereon are herewith made.

In conclusion, we believe and so hold that with respect to Entries Nos. 66035, 71055, 71420, 75053, and 75101, series of 1950 and Entries Nos. 7608, 14342, 14358, 23887 and 30570, series of 1951, the liquidation of such entries cannot be disturb, there being no valid protest filed by Saura Company, in conformity with sections 1371-1372, inclusive, Revised Administrative Code to contest the legality of the determination of the duties thereon. However, as regards Entry No. 360, series of 1951, the liquidation of the same being "tentative" consideration thereof herein could not be made and the petitioner Saura Company may take the necessary steps in relation thereto, should the circumstances already warrant in accordance with law. For lack of sufficient basis, the Collector's action on Entries Nos. 65186 and 75052, series of 1950 and Entries Nos. 1971, 17985, 23890 and 30621, series of 1951, cannot be reviewed by this Court at the present.

FOR ALL THE FOREGOING, the ruling of the respondent Commissioner of Customs with respect to Entries Nos. 66035, 71055, 71420, 75053 and 75101, series of 1950 and Entries Nos. 7608 14342, 14358, 23887 and 30570, series of 1951 is hereby affirmed and the complaint for the reliquidation of said entries and the refund of the duties pertinent thereto is hereby dismissed. Furthermore, the ruling of the respondent Commissioner of Customs with respect to Entries Nos. 65186 and 75052, series of 1950 and Entries Nos. 360, 1971, 17985, 23890 and 30621, series of 1951, is dismissed without prejudice, all with costs against petitioner.

SO ORDERED.

Manila, Philippines, August 22, 1955.

MARIANO NABLE
Presiding Judge

I concur:

[illegible]CIANO
Associate Judge

Associate Judge Roman M. Umali
did not take part in the
proceedings.