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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

March 19, 1963

SERREE INVESTMENT COMPANY,
Petitioner,

- versus -

C.T.A.
CASE NO. 773

COMMISSIONER OF CUSTOMS,
Respondent.

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

D E C I S I O N

This is an appeal from the decision of the respondent Commissioner of Customs affirming an order of the Collector of Customs of Manila, dated February 15, 1956, which decreed the forfeiture of 3,000 crates of onions consigned to the petitioner sometime in 1954.

The facts of the case are stated in the decision of the Collector of Customs of Manila, viz:

"This has reference to the protests filed by the Serree Investments against the collection of the redemption value of the three thousand (3,000) crates of onions (3,000) seized by this Bureau under Seizure Identification No. 1650 and subjected to seizure and forfeiture proceedings for violation of Executive Order No. 328, dated June 22, 1950, and of Central Bank Circulars Nos. 44 and 45 in relation to Section 1363 (f) of the Revised Administrative Code.

"This shipment of 3,000 crates of onions arrived in Manila from Japan sometime in June 26, 1954, on board the S/S 'NikObar' consigned to the herein protestant and was declared in Entry No. 52291, series of 1954.

"After the seizure proceedings, decision was rendered by this Office on July 27, 1954, forfeiting the merchandise in favor of the Government. Upon request, the claimant (herein protestant) was allowed to redeem the forfeited merchandise in separate orders by this Office dated August 7 and August 17, 1954, upon the payment of the redemption value of ₱72,836.30 (exclusive of the duties and taxes paid) as evidenced by Official Receipts Nos. 47009 and 49352. The payment of the redemption price of ₱72,836.30 is the subject of the present protests.

"After the formal hearing on the protest during which the counsel for the protestant presented documentary evidence, a memorandum was submitted in support of the protest. The issues raised in the memorandum are the legality of Central Bank Circulars Nos. 44 and 45 and the correctness of the computation of the redemption price of the merchandise." (See p. 2 Customs records.)

The sole issue in this appeal refers to the validity of the seizure of goods imported from abroad not covered by a release certificate from the Central Bank as required by Circulars Nos. 44 and 45 of said bank. Petitioner contends that such goods, if they did not involve any dollar remittance, were not subject to forfeiture as the Central Bank has no authority to regulate no-dollar importations.

In similar cases, it has been consistently held that goods imported from abroad, whether or not involving dollar remittance, if not covered by a release certificate issued by the Central Bank, are subject to forfeiture for violation of the Customs Law. (See Serree Investment Co. v. Com. of Customs, C.T.A. Nos. 721, 722 and 723, Dec. 29, 1962.)

WHEREFORE, finding no error in the decision appealed from, the same is hereby affirmed, with costs against petitioner.

SO ORDERED.

Manila, March 19, 1963.

ROMAN M. UMALI
Associate Judge

WE CONCUR:

MARIANO NABLE
Presiding Judge

AUGUSTO M. LUCIANO
Associate Judge