

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FRANCINDY COMMERCIAL,
Petitioner,

versus

CTA CASE NO. 1880

COLLECTOR OF CUSTOMS
FOR NORTH HARBOR &
COMMISSIONER OF CUSTOMS,
or anybody acting in
their behalf,
Respondents.

Qd. 2/67

X - - - - - X

R E S O L U T I O N

This is in connection with respondents' motion to dismiss the herein appeal, on the ground of lack of jurisdiction. It is contended by respondents that the petition for review is premature as the seizure or forfeiture proceedings (Seizure Identification Case No. 8422) is still pending hearing before the Collector of Customs, and that petitioner has not as yet exhausted the administrative remedies required by the Tariff and Customs Code.

The only issue to be resolved is whether or not this Court has jurisdiction.

We find respondents' contention well grounded.

(The petition for review shows that there is as yet no decision of the Commissioner of Customs from which an appeal may be filed with this Court. Section 7(2) of Republic Act No. 1125 provides:

RESOLUTION -
CTA Case No. 1880

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"SEC. 7. Jurisdiction. - The Court of Tax Appeals shall exercise exclusive appellate jurisdiction to review by appeal, as herein provided -

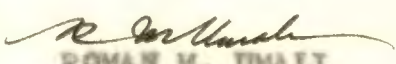
"(2) Decisions of the Commissioner of Customs in cases involving liability for customs duties, fees or other money charges; seizure, detention or release of property affected; fines, forfeitures or other penalties imposed in relation thereto; or other matters arising under the Customs Law or other law or part of law administered by the Bureau of Customs;"
(See also Sec. 2402, Republic Act No. 1937.)

(Only after a decision has been rendered by the Commissioner of Customs in a seizure case arising under Customs Law can an appeal be taken to this Court within the statutory period prescribed in Section 11 of Republic Act 1125.) (Sampaguita Shoe & Slipper Factory v. Comm. of Customs, G.R. No. L-10285, Jan. 14, 1958; Rufino Lopez & Sons, Inc. v. CTA., G.R. No. L-9274, February 1, 1957.)

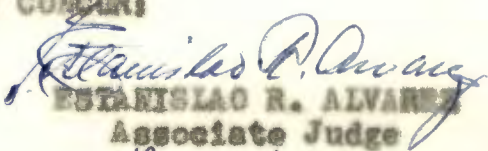
IN VIEW OF THE FOREGOING, the herein appeal is hereby dismissed.

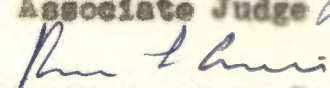
SO ORDERED.

Quezon City, October 2, 1967.


ROMAN M. UMALI
Presiding Judge

WE CONCUR:


ESTANISLAO R. ALVAREZ
Associate Judge


RAMON L. AVANCENA
Associate Judge