Library

ANDRES E. LAZARO,
Petitioner,

- versus -

C.T.A. CASE No. 1154

THE COMMISSIONER OF CUSTOMS,
Respondent.

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

Sept. 17/66

D E C I S I O N

This is an appeal from the decision of the respondent Commissioner of Customs, dated October 31, 1961, affirming that of the Acting Collector of Customs in Seizure Identification No. 2002, ordering petitioner and the surety (Paramount Surety & Insurance Co., Inc.) to pay, jointly and severally, the sum of ₱3,014.27, representing the appraised value of sixty-two (62) packages of various merchandise which were seized for alleged violation of Central Bank Circulars Nos. 44 and 45, in relation to Section 1363(f) of the Revised Administrative Code.

On the basis of the records, the pertinent facts of the case may be stated as follows:

Petitioner imported from Hongkong sixty-two (62) packages of various merchandise which arrived in Manila on board the S/S "HENRIC" on September 27, 1954. The said merchandise were declared under Entry No. 76767-A, Series of 1954. The customs duties and taxes due thereon were duly paid, but for lack of Central Bank release certificate, they were seized by the

Acting Collector of Customs for violation of Central Bank Circulars Nos. 44 and 45, in relation to Section 1363(f) of the Revised Administrative Code. However, during the pendency of the seizure proceedings (Seizure Identification No. 2002), the goods in question were released to petitioner under Surety Bond No. 54/5463, issued by the Paramount Surety & Insurance Co., Inc. in the sum of ₱3,014.27.

On May 9, 1960, the Acting Collector of Customs rendered a decision decreeing the forfeiture of the bond in favor of the Government and ordering the petitioner and the surety to pay, jointly and severally, the sum of ₱3,014.27 within thirty (30) days from receipt by petitioner of a copy of the said decision. On appeal, the respondent Commissioner of Customs rendered a decision on October 31, 1961 affirming that of the Acting Collector of Customs.

On November 9, 1961, petitioner received a copy of the decision of the respondent Commissioner of Customs; and on December 22, 1961, he filed the instant appeal with this Court.

In his answer, respondent raised as one of his affirmative defenses the question of jurisdiction, contending that the appeal of petitioner was filed beyond the thirty-day period prescribed in Section 11 of Republic Act No. 1125.

The issues raised for judicial determination in this case are:

> (1) Whether or not this Court has jurisdiction over the instant appeal; and
>
> (2) Whether or not the merchandise in question are subject to forfeiture.

As regards the first issue, the records indubitably show that petitioner received the decision of the respondent Commissioner on November 9, 1961 (pp. 9 & 10, Customs rec.). Under Section 11 of Republic Act No. 1125, petitioner should have appealed from the decision of respondent within thirty (30) days from the time he (petitioner) received the said decision, but he filed his petition for review with this Court only on December 22, 1961 (p. 1, C.T.A. rec.), or thirteen (13) days after the expiration of the statutory period for appeal. Therefore, this Court has no jurisdiction over the present appeal. (See Henry Lang, et al. vs. Commissioner of Customs, C.T.A. Case No. 1437, October 31, 1963.)

Having arrived at the conclusion that this Court has no jurisdiction over the present appeal, we find it unnecessary to pass upon the other issue.

DECISION -
CTA CASE No. 1154

WHEREFORE, this case is hereby dismissed, with costs against the petitioner.

SO ORDERED.

Quezon City, September 13, 1966.

ROMAN M. UMALI
Presiding Judge

WE CONCUR:

ESTANISLAO R. ALVAREZ
Associate Judge

RAMON L. AVANCEÑA
Associate Judge