REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

THE BOOKMARK, INC.,
Petitioner,

- versus -

C.T.A.
CASE NO. 627

THE COMMISSIONER OF CUSTOMS,
Respondent.

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RESOLUTION

The petitioner is seeking the refund of ₱6,138.97 which it paid as customs duties on certain importations of books on the ground that Proclamation No. 200 of the President of the Philippines exempts printed books from such duties. Respondent has filed a motion to dismiss alleging that this Court has no jurisdiction to entertain the appeal.

The petition for review alleges that between February and July, 1956, petitioner imported printed books; that it was required to pay ₱6,138.97 as customs duties, on said books; that claiming that it was exempt from customs duties, the sum of ₱6,138.97 was paid under protest on October 15, 1956; that a formal demand for the refund of said amount was made; that despite repeated requests for action on said claim for refund, neither the Collector of Customs of Manila nor respondent Commissioner of Customs has rendered a decision; that failing to secure a decision on said claim, a representative of counsel for petitioner was sent to the Bureau of Customs who was "informed verbally that the refund would not be paid;" and that "outside of the verbal information

19

received, nothing has been done by the Respondent to act on the formal requests of the petitioner."

In cases involving refund of customs duties, the law requires that the importer or person who paid the duties must file with the Collector of Customs a written protest within 30 days from the date of payment. (Sec. 1370, Adm. Code.) Without such written protest, the action of the Collector of Customs in collecting the customs duties shall be final and conclusive, unless the matter be correctible for manifest error. (Sec. 1371, id.) The form and scope of the written protest are prescribed in Section 1372. The Collector of Customs is required, after the filing of a protest, to reexamine the matter and to render a decision thereon. (Sec. 1379, id.) If the Collector denies the protest, the party aggrieved may appeal to the Commissioner of Customs, but such appeal must be filed within 15 days after notification in writing of such decision by the Collector of Customs. (Sec. 1380, id.) If the Commissioner of Customs affirms the decision of the Collector of Customs, and the aggrieved party wishes to appeal to this Court, the appeal must be filed within 30 days after receipt by him of the decision of the Commissioner. (Sec. 11, Republic Act No. 1125.) In matters involving customs duties, only decisions of the Commissioner of Customs are appealable to this Court. (Sec. 7 /2/, id.; Rufino Lopez v. Court of Tax Appeals, G. R. No. L-9274, Feb. 1, 1957; The Acting Collector of Customs v. Court of Tax Appeals, G. R. No. L-8811,

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Oct. 31, 1957.)

In this case, neither the Collector of Customs nor respondent Commissioner of Customs has rendered a decision on petitioner's claim for refund. The only action allegedly taken on the matter by the Bureau of Customs is an oral information given by an officer that the refund would not be paid, petitioner admitting that "outside of the verbal information received, nothing has been done by the Respondent to act on the formal requests of the petitioner." No decision having been rendered as yet by respondent on petitioner's claim for refund, this Court has no jurisdiction to entertain the present appeal. (See Sampaguita Shoe & Slipper Factory v. Com. of Customs, G. R. No. L-10285, Jan. 14, 1958; Doroteo de Leon v. Com. of Customs, C.T.A. No. 381, Dec. 18, 1958, motion for reconsideration denied on Feb. 18, 1959.)

WHEREFORE, the petition for review is hereby dismissed without prejudice. No pronouncement as to costs.

SO ORDERED.

Manila, April 8, 1959.

ROMAN M. UMALI
Associate Judge

I CONCUR:

AUGUSTO M. LUCIANO
Associate Judge

Presiding Judge Mariano Nable did not take part.

21