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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

September 30, 1963

ROSITA C. DE LA CRUZ and
JUANA T. DE LA CRUZ,
Petitioner,

- versus - CTA CASE NO. 1158

COMMISSIONER OF CUSTOMS,
Respondent.

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

ROSITA C. DE LA CRUZ,
Petitioner,

- versus - CTA CASE NO. 1198

COMMISSIONER OF CUSTOMS,
Respondent.

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

D E C I S I O N

These are appeals from the decisions of the Commissioner of Customs ordering the forfeiture of Alto Surety & Insurance Co., Inc. Bonds Nos. G-9902, G-9959, G-9984, G-9985, G-11071, G-11085, G-11102, G-11086, G-9903, G-11189, G-11193, G-11450, G-9900, G-10077, G-11027, G-1103 and G-9832 and holding petitioners liable jointly and severally with the Alto Surety and Insurance Co., Inc. for the payment of the total sum of ₱397,894.29.

Upon motion of petitioners the above-entitled cases were heard jointly in view of the similarity of the issues involved.

The facts are not disputed. Sometime in 1954 and 1955 petitioners received various shipments of foodstuff and textile from Hongkong and Japan. The importations were covered by bills of lading and commercial invoices but petitioners failed to present the necessary consular invoices and Central Bank release certificates as required by Central Bank Circulars No. 44 and 45. Whereupon, the Collector of Customs for the Port of Manila instituted seizure proceedings pursuant to Sections 1363(f), 1250 and 1363(m)-3, 4 and 5 of the Revised Administrative Code. Meanwhile, the shipments in question were released from customs custody under bond after payment of customs duties and taxes. After due hearing, the Collector of Customs found the importations were in violation of the provisions of Central Bank Circulars Nos. 44 and 45. Consequently, he ordered the forfeiture and confiscation of the bonds posted by petitioners. Petitioners appealed to the Commissioner of Customs who affirmed the decision of the Collector. Hence, this appeal.

On February 13, 1963, petitioners filed a supplemental petition, alleging therein that Central Bank Circulars Nos. 44 and 45 were repealed by Central Bank Circular No. 133 on January 21, 1962 and that by virtue of the repeal the penalty of forfeiture incurred under said two circulars was abated.

The questions posed by the parties for our consideration ultimately narrow down to whether or not the forfeiture of the goods in question is in accordance with law.

The question is not new. In Pascual vs. Commissioner of Customs, G. R. No. L-10979, June 30, 1959; Commissioner of Customs vs. Leuterio, G. R. No. L-9142, October 17, 1959, it was held that goods imported in violation of Circulars Nos. 44 and 45 of the Central Bank are subject to forfeiture under Section 1363(f) of the Administrative Code.

Petitioners contend that the repeal of Central Bank Circulars Nos. 44 and 45 by Central Bank Circular No. 133 extinguished the liability of forfeiture incurred under the former two circulars. In a long line of decisions, we have consistently held that in respect to the requirement of a release certificate issued by the Central Bank or any of its agents to cover importations, Central Bank Circular No. 133 did not in any way repeal Central Bank Circulars Nos. 44 and 45. And even if it did, the repeal did not make the illegal importation legal (Andres Lazaro vs. Commissioner of Customs, CTA Cases Nos. 833 & 834, June 14, 1963; Camero vs. Commissioner of Customs, CTA Case No. 1153, July 30, 1963; Mapa vs. Commissioner of Customs, CTA Cases Nos. 893 and 894, August 27, 1963; De la Cruz vs. Commissioner of Customs, CTA Cases Nos. 980 and 1150, August 27, 1963).

WHEREFORE, finding no error in the decisions appealed from, the same are hereby affirmed in toto, with costs against petitioners.

SO ORDERED.

September 30, 1963.

(Sgd.) ROMAN M. UMALI
Associate Judge

I CONCUR:

(Sgd.) MARIANO NABLE
Presiding Judge