REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

BIENVENIDO MAPA,
Petitioner,

-versus-

C.T.A. CASE No. 1459

THE COMMISSIONER OF CUSTOMS,
Respondent.

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# D E C I S I O N

This is an appeal from a decision of respondent dated August 18, 1963, affirming that of the Collector of Customs of the Port of Manila in Seizure Identification No. 1931 decreeing the forfeiture of ten (10) cases of "Toothpicks (600) gross" in favor of the Government for violation of Central Bank Circulars Nos. 44 & 45, in relation to Section 1363(f) of the Revised Administrative Code.

On September 15, 1954, petitioner imported from Hongkong per S/S "Talisman" ten (10) cases of "Toothpicks (600) gross". The shipment was accompanied by the necessary shipping documents, but without the consular invoice and bank release certificate required by Central Bank Circulars Nos. 44 to 45. For violation of said Central Bank Circulars Nos. 44 & 45, the imported articles were ordered seized by the Collector of Customs of Manila. After due hearing, the Collector of Customs of Manila held the subject importation liable to forfeiture under Section 1363(f) of the Revised Administrative Code for violation of Central Bank Circulars Nos. 44 and 45. Inasmuch as the imported articles were already released under surety bond (PISC Customs Bond No. 124, dated September 16, 1954) in the amount of ₱6,660.00, petitioner and surety were ordered to pay in cash, jointly and severally, to the Bureau of Customs the said amount within 30 days after receipt of the decision. The Commissioner of Customs, in his decision dated August 15, 1963, affirmed said decision of the Collector. Hence, this appeal.

The only issue raised in this case is whether or not Central Bank Circulars Nos. 44 and 45 have been repealed by Central Bank Circular No. 133, and the liability incurred for violation thereof had abated.

The same issue has been passed upon and decided by the Highest Court in cases too numerous to mention. In the case of Andres E. Lazaro vs. the Commissioner of Customs, G.R. Nos. L-21790 & L-21794, December 24, 1965, it was held:

> "The issue of whether or not the importations in question are subject to forfeiture for lack of a Central Bank release certificate in violation of Central Bank Circulars 44 and 45 in relation to Section 1363(f) of the Revised Administrative Code has already been answered in the affirmative in previous cases involving similar facts.[1] We see no cogent reason to alter our previous rulings.

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[1]Serree Investment Company v. Commissioner of Customs, L-21217, November 29, 1965 and cases cited therein.

"Central Bank Circular 133 did not repeal Circulars 44 and 45 with respect to the necessity of a release certificate. As a matter of fact, paragraph 6 of Circular 133 required imports to be released only upon presentation of a release certificate issued by the Central Bank. Not only that, Section 14 of Circular 44 which states:

> '14. No item of import shall be released by the Bureau of Customs without the presentation of a release certificate issued by the Central Bank or any authorized Agent Bank in a form prescribed by the Monetary Board.'

was deemed incorporated to Circular 133 by virtue of paragraph 8 thereof which we quote hereunder:[2]

> '8. All existing circulars, rules, regulations, and conditions governing transactions in foreign exchange not inconsistent with the provisions of this Circular, are deemed incorporated hereto and made integral parts hereof by reference.'

"With respect to the assertion that the enactment of Republic Act 1410 abated any liability incurred for violation of Central Bank Circular 45, suffice it to say that the importations in question do not come within the operation of said Act, for Section 3 thereof says:

> 'SEC. 3. x x x Provided, however, That goods and commodities in transit or previously imported on a no-dollar remittance basis at the time of the approval of this Act shall not be affected by the operation of this Act.' (Underscoring supplied)

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[2] Bombay Department Store v. Commissioner of Customs, L-20489, June 22, 1965; Bombay Department Store v. Commissioner of Customs, L-20460, September 30, 1965.

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> Said goods had already been imported and declared forfeited by the Collector of Customs of Manila when Republic Act 1410 was enacted on September 10, 1955." (See also Capulong v. Aseron, G.R. No. L-22989, May 14, 1966; Andres E. Lazaro v. Comm. of Customs, G.R. Nos. L-22511 & 22513, May 16, 1966.)

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

SO ORDERED.

Quezon City, January 4, 1967.

R M Umali
ROMAN M. UMALI
Presiding Judge

WE CONCUR:

Estanislao R. Alvarez
ESTANISLAO R. ALVAREZ
Associate Judge

Ramon L Avanceña
RAMON L. AVANCEÑA
Associate Judge