BIENVENIDO CAPULONG,
Petitioner,

-versus- CTA CASE No. 847

THE ACTING COMMISSIONER
OF CUSTOMS,
Respondent.
x- - - - - - - - - - - - -x

D E C I S I O N

This is an appeal from the decision of respondent dated March 10, 1960, ordering petitioner and his surety to pay, jointly and severally, the total amount of ₱12,532.00.

This case was submitted on a partial stipulation of facts as follows:

> "1. That the petitioner is a natural person, of legal age, and a resident of No. 1138 Quezon Boulevard, Manila, while the respondent is the duly qualified Commissioner of Customs, with offices located at the Bureau of Customs, Manila;
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> "2. That on October 2, 1954, the petitioner imported from Hongkong into the Philippines 63 packages of various merchandise declared under Entry No. 78008, Series of 1954 and covered by a Bill of Lading, Commercial Invoice and Official Receipt evidencing payment of customs duties and sales taxes;
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> "3. That this importation was not covered by any import license and Release Certificate from the Central Bank and was consequently seized by the Collector of Customs of the Port of Manila under Seizure Identification No. 2025 for alleged violation of the Central Bank Circulars 44 and 45 in relation to Section 1363(f) of the Revised Administrative Code;

"4. That during the pendency of the seizure proceeding, the above-mentioned shipment was, however, released and delivered to the petitioner under Surety Bond No. 093 in the sum of ₱12,532.00, posted by the Pioneer Insurance & Surety Corporation;

"5. That the value of the said shipment is $4,433.00, and the importation was effected through the no-dollar remittance system;

"6. That on March 10, 1960, the respondent rendered judgment in the above-mentioned Seizure Identification No. 2025, the dispositive portion of which reads:

> 'WHEREFORE, by authority of Section 1380 of the Revised Administrative Code in relation to Section 3702 of the Tariff and Customs Code of the Philippines, it appearing that the subject merchandise were released to the claimant under Surety Bond No. 093 of the Pioneer Insurance and Surety Corporation, with a value of TWELVE THOUSAND FIVE HUNDRED THIRTY TWO (₱12,532.00), PESOS, it is hereby ordered that the said bond be, as the same is hereby confiscated; and the principal, Bienvenido Capulong, as well as the surety, Pioneer Insurance and Surety Corporation, are hereby ordered, jointly and severally, to pay in cash the afore-stated amount to the Bureau of Customs within thirty (30) days from receipt of a copy of this decision in accordance with the terms of the said bond.'"

Petitioner assails the decision of respondent

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on the ground that Central Bank Circulars Nos. 44 and 45, upon which the forfeiture of the goods is based, have been repealed by Circular No. 133, thereby extinguishing the liability arising from the alleged violation of the former circulars.

The lone issue presented for our determination is:

> Whether or not the confiscation of the bond filed in the seizure proceedings based on Central Bank Circulars Nos. 44 and 45 is lawful.

This question is not new. In a long line of cases, this Court sustained the legality of forfeiture under Central Bank Circulars Nos. 44 and 45 and ruled that the liability arising from the importations in violation thereof has not been abated. This Court held that:

> "Moreover, even granting arguendo, that Central Bank Circular No. 44 has been repealed by Circular No. 133, the validity of the forfeiture under the old circular is not affected by its repeal, the merchandise in question having been imported illegally while it is still in force. The expiration of Central Bank Circular No. 44 did not have the effect of legalizing an importation of goods which was illegal at the time of importation." (See Litton & Co., Inc. v. Commissioner of Customs, C.T.A. Case No. 784, October 30, 1963 and cases cited therein).

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DECISION -
CTA CASE No. 847

WHEREFORE, the decision appealed from is hereby affirmed, with costs against petitioner.

SO ORDERED.

Manila, February 15, 1964.

MARIANO NABLE
Presiding Judge

WE CONCUR:

AUGUSTO M. LUCIANO
Associate Judge

ROMAM M. UMALI
Associate Judge

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