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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

October 7, 1963

PHILIPPINES INTERNATIONAL
SURETY CO., INC.,
Petitioner,

- versus - C.T.A. CASE NO. 1163

THE COMMISSIONER OF CUSTOMS,
Respondent.

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

Modified

D E C I S I O N

This is an appeal of Rosario Commercial, alleged claimant of the goods involved in this case, and its surety, the Philippines International Surety Co., Inc., from the decision of the Commissioner of Customs ordering the forfeiture of bonds numbered 384, 385, 387, 515 and 541 of the Philippines International Surety Co., Inc. and the payment of the total sum of P[illegible]0,742.00 by them jointly and severally. In the caption of the petition for review in this case, only the Philippines International Surety Co., Inc. appears as petitioner, but in the body of said petition Rosario Commercial is also included as petitioner.

During the year 1955, Rosario Commercial received five shipments, consisting of various foodstuffs, from Hongkong and Japan, all of which were not covered by release certificates issued by the Central Bank or any of its agent banks as required by Central Bank Circular No. 44. Despite the seizure proceedings which were instituted by the Collector of Customs for the Port of Manila for violation of Central Bank Circulars Nos. 44 and 45 in relation to Sections 1363(f) and 1250 of the Revised Administrative Code, the goods in question were released to the claimant under bond. After hearing, the Collector of Customs found the subject importations liable for forfeiture. Not satisfied with the decision, Rosario Commercial and its surety appealed to the Commissioner of Customs who sustained the Collector's decision.

Claimant Rosario Commercial received a copy of the Commissioner's decision dated November 21, 1961 on November 28, 1961 (Customs rec. pp. 149 & 151). It filed a motion for reconsideration on December 28, 1961 which was denied. Claimant received the order of denial dated January 8, 1962 on February 23, 1962 (Customs rec. pp. 167 & 169). It commenced the instant appeal on March 2, 1962.

In its answer, respondent, among others, raised the issue of the jurisdiction of this Court to entertain the appeal for having been filed beyond the 30-day period prescribed in Section 11 of Republic Act No. 1125. The records show that from the time Rosario Commercial received the decision appealed from on November 28, 1961 to the day it filed its motion for reconsideration on December 28, 1961, exactly thirty days elapsed. From its receipt of the order denying the motion for reconsideration on

February 23, 1962 to the filing of the petition for review in this case on March 2, 1962 seven days passed. All in all, petitioners consumed 37 days in perfecting its appeal. Such being the case, this Court is without jurisdiction to entertain the appeal.

WHEREFORE, the herein petition for review is hereby dismissed. With costs against petitioners.

SO ORDERED.

Manila, October 7, 1963.

(Sgd.) ROMAN M. UMALI
Associate Judge

I CONCUR:

(Sgd.) MARIANO NABLE
Presiding Judge