REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

BIENVENIDO MAPA,
Petitioner,

- versus - C.T.A. CASE No. 1453

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

D E C I S I O N

This is an appeal from the decision of the respondent Commissioner of Customs dated August 7, 1963, affirming that of the Collector of Customs in Seizure Proceedings Nos. 1949 and 1953, ordering petitioner and the surety (Pioneer Insurance & Surety Corporation) to pay, jointly and severally, the total sum of ₱11,197.00, representing the appraised value of various imported merchandise which were ordered forfeited for violation of Central Bank Circulars Nos. 44 and 45, in relation to Section 1363(f) of the Revised Administrative Code.

The facts of the case, as stated in the stipulation of the parties dated January 26, 1966, are as follows:

"1. That petitioner imported into the Philippines the following, to wit:

40 packages of old gunny bags under Registry No. 1197, and declared under Entry No. 73583, Series of 1954.

60 packages of various merchandise under Registry

No. 1197 and declared under Entry No. 73585, Series of 1954.

"2. That the above mentioned shipments arrived at the Port of Manila on September 15, 1954 from Hongkong on board the S/S TALISMAN;

"3. That the estimated customs duties and sales tax and other charges on the two shipments were duly paid under Official Receipts Nos. 52662 and 53202;

"4. That the above shipments involved no dollar remittances and were duly covered by corresponding Bill of Lading, Consular Invoice and Commercial invoices but were not covered by either import license or release certificate;

"5. That the said shipments were seized and were the subject of Seizure Identification Proceedings Nos. 1949 and 1953, respectively, instituted by the Collector of Customs and/or his duly authorized representative for alleged violation of Central Bank Circulars Nos. 44 and 45 in relation to Sections 1363 (f) and 1250 of the Revised Administrative Code;

"6. That pending decision of the seizure proceedings before the Collector of Customs, subject shipments were released to the petitioner under surety bonds Nos. 059 and 060 of the Pioneer Insurance and Surety Corporation both dated September 14, 1954, in the total sum of ₱11,197.00, issued in favor of the Bureau of Customs;

"7. That on March 24, 1961, the Collector of Customs rendered a decision ordering petitioner as well as his surety to pay in cash to the Bureau of Customs within fifteen (15) days from receipt of said decision, the full amount of ₱11,-197.00;

"8. That the decision of the Collector of Customs was appealed to the Commissioner of Customs who on August 7, 1963, affirmed the decision of the Collector of Customs."

VJ

The only question raised in this appeal is whether or not the merchandise in question are subject to forfeiture.

Petitioner assails the validity of the decree of forfeiture on the ground that Circulars Nos. 44 and 45 of the Central Bank have been repealed by Central Bank Circular No. 133, thereby extinguishing any liability that had been incurred under the former circulars.

The issue raised is not new, the same having been settled by the Supreme Court in previous similar cases, the most recent of which is the case of Bienvenido Capulong vs. Timoteo Y. Aseron, in his capacity as Acting Commissioner of Customs, G.R. No. L-22989, May 14, 1966, wherein it was held:

> "Petitioner also contends that the merchandise in question cannot be legally forfeited under Central Bank Circulars Nos. 44 and 45 because these circulars have already been repealed by Central Bank Circular 133. This contention is without merit. Central Bank Circular 133 has not exactly repealed Central Bank Circulars Nos. 44 and 45 but rather it reenacted them when it provided therein that all existing regulations not inconsistent with the circular are deemed incorporated and made integral parts thereof by reference. And it cannot be disputed that both Central Bank Circulars Nos. 44 and 45 and Central Bank Circular No. 133 have a common purpose, - which is to require the presentation of a release certificate from the Central Bank before any importation may be made to the Philippines. Evidently, the purpose of these circulars is to keep a tab of the volume of imports that come into the Philippines in order to enable the Central Bank to make a survey and study of the appropriate measures that may be adopted to remedy the

long-drawn financial crisis in the country.

"Even assuming that Central Bank Circular No. 133 had the effect of repealing impliedly Central Bank Circulars Nos. 44 and 45, such repeal, however, cannot have the effect of abating the forfeiture case instituted against petitioner for the simple reason that forfeiture proceedings are civil in nature and not criminal. In this sense, the repeal cannot be given any retroactive effect."

IN VIEW OF THE FOREGOING CONSIDERATIONS, the decision appealed from is hereby affirmed, with costs against the petitioner.

SO ORDERED.

Quezon City, August 10, 1966.

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