REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

LUCIO LOPEZ,
Petitioner,

- versus - C.T.A. CASE NO. 793

THE COMMISSIONER OF CUSTOMS,
Respondent.

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

RESOLUTION

This is in connection with a motion to dismiss filed by respondent on January 10, 1963, on the ground that this Court has no jurisdiction to entertain the instant petition for review.

It appears from the records of the case that petitioner is the claimant of twelve (12) bales printed cotton textile in the piece covered by Seizure Identification No. 3954. The Collector of Customs for the Port of Manila ordered the seizure and forfeiture of above merchandise for alleged violation of Central Bank Circulars Nos. 44 and 45 in relation to Sections 1363(f) and 1250 of the Revised Administrative Code. Said order was affirmed by the Commissioner of Customs on February 26, 1960 in his decision which was received by petitioner on February 29, 1960 (See p. 30 Customs rec.).

On March 24, 1960, the petitioner filed his first motion for reconsideration (See pp. 17-29, Customs rec.). Respondent denied said motion on March 28, 1960 (See pp. 11-16 Customs rec.), a copy of which was received by petitioner on March 29, 1960 (See p. 9 Customs rec.).

By April 6, 1960, petitioner once more moved for a reconsideration of respondent's order (See pp. 6-8 Customs rec.). Again, respondent denied the same on April 29, 1960. (See p. 5 Customs rec.) The order of denial was received by petitioner on May 6, 1960 (See p. 3 Customs rec.) and by May 10, 1960, petitioner filed the instant petition for review with this Court.

After the issues were joined, respondent filed a motion to dismiss the petition for review on the ground that it was filed beyond the thirty-day period provided for in Section 11 of Republic Act No. 1125. At the hearing of said motion, counsel for the petitioner appeared but did not present any evidence nor submit his memorandum in opposition to the motion to dismiss. Counsel for respondent did not appear at said hearing.

Section 11 of Republic Act No. 1125 specifically provides that a taxpayer dissatisfied with a decision or ruling of the Commissioner of Customs may appeal to this Court within thirty (30) days from receipt of said decision or ruling. His failure to do so renders the same final and conclusive (See Sec. 2402 of Tariff and Customs Code, RA 1937).

Petitioner filed his first motion for reconsideration twenty-four (24) days after his receipt of respondent's decision (February 29, 1960 - March 24, 1960); from the time he received the order of denial of the

4v

same, March 29, 1960, to the date he filed his second motion for reconsideration, April 6, 1960, another eight (8) days elapsed; and from the receipt of the second denial, May 6, 1960, to the date of the filing of the instant petition for review, May 10, 1960, four (4) days were consumed, giving a total of thirty-six (36) days.

It is very obvious from the above that the instant petition for review was filed beyond the 30-day period provided for by law, in which case we do not have jurisdiction to entertain the same.

WHEREFORE, the instant petition for review is hereby dismissed for lack of jurisdiction, with costs against petitioner.

SO ORDERED.

Manila, June 10, 1963.

ROMAN M. UMALI
Associate Judge

AUGUSTO M. LUCIANO
Associate Judge