

**M/L NEGROS STAR AS REPRESENTED BY OWNER PITAO ENG LIM,
PETITIONER, VS. HON. ALFREDO PIO DE RODA, JR., IN HIS CAPACITY
AS COMMISSIONER OF CUSTOMS, RESPONDENT.**

G.R. No. L-45588. July 08, 1985

Ponente: ABAD SANTOS, J.

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ABAD SANTOS, J.:

In Customs Case No. 76-41, Acting Commissioner of Customs Pedro C. Mendoza, Jr. affirmed the decision of the Collector, Port of Zamboanga, ordering the forfeiture of the ML Negros Star for violations of Sections 2528 and 2530 of the Tariff and Customs Code. Subsequently, Acting Commissioner of Customs Alfredo Pio de Roda, Jr. denied a motion for reconsideration which prompted Pitao Eng Lim, owner of the vessel, to file the instant petition for certiorari praying that the order of forfeiture of the vessel be set aside and that it be returned to the petitioner.

In the comment which the Solicitor General was required to file, he stated that the proper remedy which the petitioner should have pursued is to appeal to the Court of Tax Appeals and that in fact Pitao Eng Lim did file a petition for review with that court. Said petition which was docketed as C. T. A. Case No. 2859 was decided on August 27, 1977. The decision of the Commissioner of Customs was modified by imposing a fine of P5, 000.00 in lieu of forfeiture.

In G.R. No. L-47093, the Commissioner of Customs asked for extension of time within which to file a petition to review the decision of the Court of Tax Appeals. The extension was granted but subsequently the Commissioner of Customs filed a manifestation to the effect "that he will no longer file a petition for review" because "it is believed that on the overall, taking into account the condition of the vessel and the period of time it has been in the custody of the customs authorities, it is believed that the decision of the Court of Tax Appeals adequately vindicates public interests."

The decision of the Court of Tax Appeals has become final in the light of the foregoing and, accordingly, the instant petition has become moot and academic.

WHEREFORE, the petition is hereby dismissed for having become moot and academic. No costs.

SO ORDERED.

Makasiar, (Chairman), Aquino, Concepcion, Jr., Escolin, and Cuevas, JJ., concur.

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