

LEONORA T. ROXAS, PETITIONER AND APPELLANT, VS. ISAAC SAYOC, AS COLLECTOR OF CUSTOMS OF MANILA, RESPONDENT AND APPELLEE.*G.R. No. L-8502. November 29, 1956*

Ponente: ENDENCIA, J.

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On May 6, 1952, petitioner Leonora T. Roxas was issued Import Control License No. 11591 by the defunct Import Control Commission for the importation of cotton counterpanes and by virtue of such license she imported from Japan fourteen (14) bales of cotton counterpanes which arrived on June 24, 1952 on board the "SS China Mail", and declared as Custom Entry No. 40569, series of 1952. The license was, however, issued in favor of the petitioner in violation of Executive Order No. 471 of the President dated August 24, 1951 which was an implementation of Republic Act No. 650, otherwise known as the Import Control Law, whereby the importation of cotton counterpanes was banned, hence the cotton counterpanes in question were seized by the Collector of Customs of Manila. Immediately thereafter, the petitioner requested for the release of the said goods and to that effect she even filed a petition with the Cabinet but the latter denied it declaring at the same time that the license issued in her favor was in violation of the aforementioned Executive Order.

The seizure of the articles in question was then proceeded on, in accordance with law, and, on May 9, 1953, the Collector of Customs of Manila rendered his decision declaring the goods in question forfeited to the Government on the ground that its importation had been made in violation of the Executive Order mentioned above. Within the fifteen (15) days period for appeal provided in section 1380 of the Revised Administrative Code, the petitioner appealed from the decision of the Collector of Customs to the Commissioner of Customs, who took no immediate action thereon and thus the case remained pending up to June 16, 1953 when the Commissioner of Customs affirmed the decision of the Collector of Customs of Manila. The petitioner filed no appeal from the decision of the Commissioner of Customs and neither did she present a petition for its review by the Board of Tax Appeals on the belief that said decision was void, it having been rendered fourteen (14) days after the expiration of Republic Act No. 650. However, on June 17, 1953, the record of the case was forwarded to the Board of Tax Appeals but the latter did not act thereon but informed the Commissioner of Customs that the decision of the Collector of Customs had become final, conclusive and executory by laches on the ground that the petitioner failed to appeal from the decision of the Commissioner of Customs.

On March 5, 1954, the petitioner initiated this mandamus proceedings in the Court of First Instance of Manila to secure judicial declaration that the decision referred to above was ineffective and unenforceable and to compel the Collector of Customs to release the goods upon payment of all the lawful charges. Answering, the petitioner, the respondent alleged that the decree of forfeiture of the merchandise in question has become final, conclusive and unremediable due to the petitioner's failure to file his appeal from the decision of the Commissioner of Customs; that said forfeiture has been decreed in accordance with law and regulations, and prayed that the case be dismissed.

When the case' was called for hearing, the parties asked that judgment be rendered on the pleadings. Accordingly, the lower court decided the case dismissing the complaint on the following grounds:

"De las alegaciones arriba mencionadas se ha demostrado que la licencia de la recurrent No. 11591 ha sido anulada por el Presidente de Filipinas, y que dicha recurrente no pudo presentar una moción de reconsideración dentro de sesenta días. Con la incapacidad del Board of Tax Appeals para actuar en esta causa dentro de sesenta días, debido a la falta de motivos justificados para actuar o modificar la decisión del Administrador de Aduanas, la parte interesada no pudo presentar una petición encaminada a revisar la decisión de dicho Administrador de Aduanas; que el decreto ordenando la confiscación de las mercancías en cuestión por el Administrador de Aduanas, ha sido final, absoluto y conclusivo por negligencia de la aquí recurrente; que la negativa del recurrido para entregar las mercancías aquí en cuestión se debe al hecho de que la confiscación en favor del gobierno ha sido legal; que la aquí recurrente ha perdido la propiedad sobre las citadas mercancías; y que el remedio de mandamus no es el remedio adecuado en la presente causa, porque la apelación es el remedio que debía ser utilizado por la aquí recurrente contra la decisión del recurrido Administrador de Aduanas."

Hence, this appeal by the petitioner who contends that the court erred:

"I. In holding that the decision of the Collector of Customs became final and executory for failure of the importer (appellant) to appeal said decision.

"II. In dismissing the case on the ground that appeal, and not mandamus, was the proper remedy.

"III. In not holding that the expiration of the Import Control Law, Republic Act No. 650, immediately abated the seizure, and forfeiture proceedings pending decision before the Customs authorities. On the date of its expiration, and automatically divested the Collector of Customs and the Commissioner of Customs of jurisdiction to proceed with the case.

"IV. In not holding that the decision of the Collector of Customs was inoperative, ineffective, and unenforceable and the 'decision on appeal' of the Commissioner of Customs null and void ab initio for lack of jurisdiction to render it.

"V. In not ordering the release and delivery of the merchandise to the importer, the herein appellant."

Upon a careful examination of the issues raised by the parties in their respective briefs, we find them to be the following: (1) whether the cotton counterpanes were imported with a valid license or not; (2) whether the decision of the Collector of Customs of Manila ordering the seizure and forfeiture, of the goods in question in favor of the Government has become final and executory; (3) whether by the expiration of Republic Act No. 650 on June 30, 1953, said decision of the Collector of Customs and its confirmation by the Commissioner of Customs were abated; and (4) whether the respondent could be compelled through mandamus proceedings to deliver the goods in question to the petitioner after payment of customs duties.

With regard to the first proposition, petitioner argues that she was provided with a license duly issued by the Import Control Commission which was an agent of the government authorized to issue import licenses and therefore the goods in question were imported legally. It is however an uncontroverted fact that said license was declared null and void by the Cabinet for it was issued in violation of the Executive Order of August 24, 1951, and such being the case the importation of the goods in question was made without a valid license or under a license issued in violation of the aforementioned Executive Order of August 24, 1951, and, therefore, when the Collector of Customs of Manila ordered the seizure and forfeiture of the goods in question in favor of the Government, for such goods were imported illegally, he acted lawfully and properly.

Anent the second and third propositions, we find that the decision of the Collector of Customs was appealed in

due time and that the case reached the Office of the Commissioner of Customs also in due time while Republic Act No. 650 was still in force. The Commissioner of Customs, therefore, acquired jurisdiction over the case and he was in duty bound to act thereon, as in fact he acted, although fourteen (14) days after the expiration of said Republic Act No. 650. Petitioner contends that upon the expiration of Republic Act No. 650 the Commissioner of Customs lost jurisdiction over the case and therefore his decision was null and void. This contention is untenable. It is a settled rule that a court, be it judicial or administrative, that has acquired jurisdiction over a case, retains it even after the expiration of the law governing the case. Herein, we are concerned with the effect of the expiration of a law, not with the abrogation of a law, and we hold the view that once the Commissioner of Customs has acquired jurisdiction over the case, the mere expiration of Republic Act No. 650 will not divest him of his jurisdiction thereon duly acquired while said law was still in force. In other words, we believe that despite the expiration of Republic Act No. 650 the Commissioner of Customs retained his jurisdiction over the case and could continue to take cognizance thereof until its final determination, for the main question brought in by the appeal from the decision of the Collector of Customs was the legality or illegality of the decision of the Collector of Customs, and that question could not have been abated by the mere expiration of Republic Act No. 650. We firmly believe that the expiration of Republic Act No. 660 could not have produced the effect (1) of declaring legal the importation of the cotton counterpanes which were illegally imported, and (2) of declaring the seizure and forfeiture ordered by the Collector of Customs illegal or null and void; in other words, it could not have the effect of annulling or setting aside the decision of the Collector of Customs which was rendered while the law was in force and which should stand until it is revoked by the appellate tribunal. The record shows that petitioner did not secure a revocation of said decision and neither did she appeal from that of the Commissioner of Customs which confirmed it; consequently we hold that the decision of the Collector of Customs has become executory and unassailable.

It is however vigorously contended by the petitioner that the decision of the Collector of Customs never became final because it was appealed in due time and that all the proceedings on the case were abated by the expiration of the Import Control Law. This contention is also not well taken. It loses sight of the fact that the appeal was acted upon by the Commissioner of Customs after he had acquired jurisdiction to act thereon and, notwithstanding the expiration of Republic Act No. 650, the decision of the Commissioner of Customs should have been appealed, for, without such appeal, the decision of the Collector of Customs, as confirmed by the Commissioner of Customs, should stand. And this is so because the jurisdiction of the Commissioner of Customs to act on the appeal taken by the petitioner from the decision of the Collector of Customs was not lost by the expiration of Republic Act No. 650, for the expiration of this law could not have abrogated the power of the Commissioner of Customs to review the decision of the Collector of Customs as provided for in Section 1380 of the Revised Administrative Code, for such jurisdiction, once acquired, subsists until the case is completely decided.

And in view of the foregoing conclusions we have arrived at, we deem it unnecessary to elucidate on the fourth proposition whether the petitioner has right to compel the respondent through mandamus proceedings to deliver to her the cotton counterpanes in question.

Wherefore, finding no merit in the appeal, the decision appealed from is hereby affirmed, without any pronouncement with regard to costs. .

Paras, C. J., Bengzon, Padilla, Montemayor, Bautista Angelo, Labrador, Concepcion, Reyes, J. B. L., and Felix, JJ., concur.

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