

FERMIN SARE, PETITIONER, VS. TIMOTEO Y. ASERON, IN HIS CAPACITY AS THE ACTING COMMISSIONER OF CUSTOMS, RESPONDENT.*G.R. No. L-22380. August 15, 1967*

Ponente: BENGZON, J.P., J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/3647f143106e/>**BENGZON, J.P., J.:**

The facts of this case were stipulated. On October 28, 1954 Fermin Sare imported from Hongkong two shipments of various merchandise.[1] On November 2, 1954 he again imported from Hongkong a shipment of various merchandise.[2] The corresponding bills of lading and commercial invoices accompanied said importations. Lacking however, were the import licenses and release certificates required by Central Bank Circulars 44 and 45, and consular invoices. In view of these deficiencies, the three shipments were subjected to seizure and forfeiture proceedings by the Collector of Customs of Manila for violation of Central Bank Circulars 44 and 45 in relation to Section 1363(f) of the Revised Administrative Code. The cases were docketed as Seizure Identification Nos. 2112, 2121 and 2134.

Meanwhile, the goods were released to Sare under Surety Bonds PICSC Nos. 151, 154 and 158 of the Pioneer Insurance and Surety Corporation in the respective amounts of P2,890.69, P2,411.00 and P4,067.00. Customs duties and sales taxes were paid.

On April 28, 1955, after hearing, the Collector of Customs of Manila declared the imported goods forfeited and since they had already been released he ordered Sare to pay the Government the value thereof in the amount of P9,368.69. Sare appealed to the Commissioner of Customs who affirmed the decision of the Collector of Customs. Not satisfied, Sare appealed to the Court of Tax Appeals. The Court of Tax Appeals sustained the Commissioner of Customs. Hence, this appeal to Us.

The issues are: (1) Is the forfeiture valid? (2) Did Central Bank Circular 133 repeal Circulars 44 and 45? If so, did the repeal abate the forfeiture?

Sare maintains that forfeiture of his goods cannot be ordered inasmuch as Circulars 44 and 45 do not impose forfeiture for their violation; and, that the goods he imported are not goods of prohibited importation contemplated in Section 1363(f) of the Revised Administrative Code. These propositions had already been rejected by Us in *Pascual v. The Commissioner of Customs*,[3] the facts of which are similar to the case at bar. We there said:

"But it is contended that there is no-thing in Circular No. 44 which provides for the seizure of merchandise which may be im-ported in violation thereof even if it be maintained that the same has been validly issued and so the seizure of said merchan-dise by the Collector of Customs has been made without authority of law. However, while it is true that said circular does not provide for the penalty of forfeiture in case of a violation thereof, it is none-theless true that the same is subject to enforcement by the Bureau of Customs and as such is deemed part of the customs law un-der Section 1419 of the Revised Administra-tive Code. It may, therefore,

be said that the shipment in question which was imported in violation of Circular No. 44 is subject to forfeiture under Section 1363(f) of the Revised Administrative Code which specifically provides that all merchandise imported contrary to law is subject to forfeiture. Moreover, although a circular duly issued is not strictly a statute or a law it has however the force and effect of law according to the settled jurisprudence in this jurisdiction. x x x"

"There is no point to make a distinction between merchandise of 'prohibited importation' and those 'imported contrary to law' used in Section 1363(f) of the Revised Administrative Code considering that no such distinction is made in Central Bank Circular No. 44. This circular punishes the importation of any merchandise whether prohibited or otherwise if the same is effected without the release certificate issue by said bank or any of its authorized agents. The distinction that petitioner makes is therefore of no legal consequence."

We need not say further to dispose of the same issue raised here.

In respect to the question of whether or not Circular 133 repealed Circulars 44 and 45, this Court has ruled that Circular 133 in effect did not repeal them for the reason that in paragraph 6 thereof it reiterated the requirement of a release certificate.[4] We still hold the same view. But assuming arguendo that Circular 133 did repeal Circulars 44 and 45, such repeal did not legalize the illegal importations made before the alleged repeal.

WHEREFORE, the decision appealed from is affirmed. Costs against appellant.

SO ORDERED.

Reyes, Makalintal, Zaldivar, Sanchez, Castro, Angeles, and Fernando, JJ., concur.
Concepcion, C.J., and Dizon, J., on official leave.

[1] Registry No. 1371, Entry Nos. 85328 and 85327, Series of 1954.

[2] Registry No. 1395, Entry No. 87046, Series of 1954.

[3] L-12219, April 25, 1962.

[4] *Bombay Department Store v. Commissioner of Customs*, L--20489, June 22, 1965.

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.