THE COMMISSIONER OF CUSTOMS, PETITIONER, VS. FELIX M. ICAMEN, RESPONDENT.

G.R. No. L-12351. June 29, 1965

Ponente: DIZON, J.

Read online (full-text search, related cases, audio case brief): https://batas.org/library/a494921a5ed6/

DIZON, J.:

Appeal taken by the Commissioner of Custom from the decision of the Court of Tax Appeals in C.T.A. Case No. 1894 ordering the release of a forefeited electric range and a frigidaire to their owner, Felix M. Icaren, upon payment of the corresponding custom duties, taxes and other charges.

Prior to September 1954, while respondent Icamen, then a captain in the Armed Forces of the Philippines, was assigned to the Philippine Mission in Tokyo, Japan, he purchased one frigidaire and an electeric range form PX U.S. Exchange in said city for his personal use, and subsequently shipped them on board the Philippine Navy vessel, R.P.S. Misamis Oriental, at Yokohama, Japan, when she docked at said port on her way back in the Philippines form Korea, and cosigned them to himself, c/o Mr. Florentino Villegas, 92 K-1, Kamuning, Quezon City. Upon their arrival in Manila on September 2, 1954, the goods, together with other articles on board, were seized by customs officials as unmanifested merchandise under section 1363 (g), of the Revised Administrative Code and for having been imported without the corresponding license, in violation of Circular No. 45 of the Central Bank, and were subjected to forfeiture proceedings.

After due notice and heading, the Collector of Customs ordered the forfeiture of respondent's frigidaire and range. On appeal, petitioner Commissioner of Customs affirmed the order of forfeiture, but on appeal to the Court of Tax Appeals the latter rendered the appealed decision.

Two main questions call for resolution in this appeal, The first is whether the goods in question are unmanifested merchandise under section 1363(g) of the Revised Administrative Code, and the second is whether or not their importation was in violation of Circular No. 45 of the Central Bank. Both, in our opinion, must be answered in the negative.

Relative to the first issue, it appears that the Court of Tax Appeals found as a fact that there was an adequate manifest covering the goods involved in this case and the others found on board the R.P.S. Misamis Oriental when she arrived at the port of Manila from Yokohama, Japan, on September 2, 1954. This finding is supported by the fact that on September 17, 1954, the then Acting Commissioner of Customs wrote to the Chief of Staff of the Armed Forces of the Philippines requesting that two copies of the manifest which the latter had obtained from the commanding officer of the vessel be furnished the Bureau of Customs The evidence further discloses that said letter was referred to Commodore J. Francisco of the Philippine Navy who in turn wrote to the Acting Commissioner transmitting two copies of the manifest prepared in compliance with Standing Operating Procedure No. 12, dated February 12, 1953, of the Philippine Navy.

As against this evidence supporting the finding by the Court of Tax Appeals, We find nothing in the record sufficient to overcome it and to justify a revers of said finding.

Coming to the claim that the goods in question are subject to forfeiture because they were imported in violation of Central Bank Circular No. 45, the Court of Tax Appeals also found as a fact that the same were purchased by respondent with dollars received by him in the form of salary and allowances in Tokyo, Japan, while he was there as an officer of the armed forces of the Philippines detailed with the Philippine Liaison Group (U.N.) attached to the Philippine Mission in Tokyo. The evidence supporting this finding has not been contradicted. The case, therefore, does not involve "imported goods" in the sense of goods purchased abroad and paid with money (in U.S. dollars or in Philippine currency) coming from the Philippines. In other word¡3, it is clear that they are goods brought to the Philippines which did not involve the sale of foreign exchange, this importation having taken place before the enactment of Republic Act No. 1410 prohibiting the so-called no dollar importation except under certain conditions.

Premises considered, the decision appealed from is affirmed with costs.

Bengzon, C.J., Bautista Angelo, Concepción, Reyes, J.B.L., Paredes, Regala, Makalintal, Bengzon, J.P., and Zaldivar JJ., concur.

Decision affirmed.

Bar review courses, mock exams and a study planner that keeps you on pace - batas.org

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.