DECISIONS AND FINAL ORDERS IN SEIZURE AND PROTEST CASES

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To ably protect the interest of the government, decisions and final orders of the District Collectors in seizure and protest cases which are adverse to the government or which fixes the amount of fines or redemption value are subject to review by the undersigned as duly delegated by the Commissioner of Customs.

In so doing however, it has been observed that what is transmitted for review or clearance are only proposed decisions or final orders, hence putting a jurisdictional question as to the propriety of the undersigned to undertake a proper review of the case.

In view of this, it is hereby directed that henceforth, all decisions or final orders in seizure and protest cases shall be signed first by the concerned District Collector who issued such decisions or final orders before transmitting the records of the proceedings to the Office of the undersigned for review, clearance or approval.

But no written notification of such decisions or final orders shall be served to the parties concerned unless said decisions or final orders have been cleared, approved, modified accordingly or completely revised as per findings by this Office following the review of such decisions or final orders.

Unsigned or proposed decisions or final orders forwarded to this Office for review shall not be given due course and thus shall be returned accordingly without any action.

Likewise, decisions or final orders even if signed but without the required clearance issued by this Office shall be deemed to have not been properly rendered and thus cannot be given due course as the same is without any legal force and effect.

Kindly be guided accordingly.

Adopted: 27 May 1996

(SGD.) LICERIO C. EVANGELISTA
Deputy Commissioner

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