

DONATA LUNA, PETITIONER-APPELLANT, VS. PEDRO PACIS, PERSONALLY AND AS ACTING COLLECTOR OF CUSTOMS, RESPONDENT-APPELLEE.

G.R. No. L-24237. March 31, 1971

Ponente: ZALDIVAR, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/bad57e892abc/>

ZALDIVAR, J.:

Appeal, from the order of the Court of First Instance of Manila, in its Civil Case No. 58675, dismissing herein petitioner-appellant's petition for mandamus with preliminary mandatory injunction upon the ground that the court had no jurisdiction over the case, and from the order denying the motion for reconsideration of the order of dismissal.

Petitioner-appellant, Donata Luna, was the owner of a fishing boat named M/B "PANINDA", duly registered with the office of the Collector of Customs of the Port of Manila. On October 25, 1962, said vessel was apprehended near the Calavite Lighthouse, in Occidental Mindoro, by the crew of the RPS "PALAWAN", for carrying unmanifested and untaxed articles of foreign origin, consisting of blue seal cigarettes and other articles. The vessel was thereupon escorted to Manila, and both the vessel and its cargo were made the subjects of forfeiture proceedings instituted pursuant to the provisions of the Tariff and Customs Code, under Seizure Identification Nos. 6670 and 6670-A, before the respondent-appellee Pedro Pacis, the Acting Collector of Customs of the port of Manila.

On May 20, 1963, after hearing, appellee Acting Collector of Customs rendered a decision ordering the fishing boat M/B "PANINDA" forfeited in favor of the Government. The dispositive portion of the decision reads as follows:

"Likewise, the fishing boat M/B 'PANINDA' covered by Seizure Identification No. 6670-A is declared forfeited to the Government, the same to be treated as Government property and turned over to the Supply Officer II, Bureau of Customs, or to any other government agency or instrumentality which might need them, upon compliance with auditing requirements."

Copy of the above-mentioned decision was furnished the counsel of the owner of the vessel (herein appellant Donata Luna) by registered mail, receipt of which on June 15, 1963 was acknowledged by the counsel.

On July 16, 1963, appellee Collector of Customs received a letter of appellant's counsel, dated July 8, 1963, wherein appellant, as owner of the M/B "PANINDA", offered to redeem said vessel pursuant to the provisions of Section 2307 of the Tariff and Customs Code. On July 18, 1963, respondent Collector of Customs, in a letter addressed to petitioner's counsel, denied the request for redemption upon the ground that the period within which the forfeited article might be redeemed had already lapsed and "that release of vessels apprehended for smuggling activities runs counter to the existing policy of the Government." [1]

Herein appellant did not appeal to the Commissioner of Customs from the decision of appellee Collector of

Customs which declared the vessel and its cargo forfeited to the government, nor did she appeal from the decision denying her offer to redeem the vessel. Instead, on October 16, 1964, appellant filed in the Court of First Instance of Manila a petition for mandamus with preliminary mandatory injunction (ex-parte), praying, among other things, that "a writ of mandamus issue commanding the respondent to execute all the acts necessary to complete the surrender to petitioner of the vessel in question", upon payment of the appraised value thereof.

On November 12, 1964, the Court of First Instance of Manila issued an order requiring therein respondent Collector of Customs to answer the petition, and setting the application for the writ of preliminary mandatory injunction for hearing on November 24, 1964. After hearing, the trial court, on November 25, 1964, issued an order denying the issuance of the writ of preliminary mandatory injunction, for the reason that the issuance of the writ would be improper under the circumstances.

On December 1, 1964, herein appellee filed a motion to dismiss the petition for mandamus upon the ground, among others, that the Court of First Instance of Manila had no jurisdiction over the case. On December 12, 1964, appellant filed her opposition to the motion to dismiss, and on the same pleading moved for the reconsideration of the lower court's order of November 25, 1964, denying her application for a writ of preliminary mandatory injunction. Finding appellee's motion to dismiss well taken, the trial court, in an order dated December 12, 1964, dismissed the petition for mandamus upon the ground that it had no jurisdiction over the case. On January 16, 1965, appellant filed a motion for reconsideration of the order of December 12, 1964, and the appellee, on January 26, 1965, filed his opposition to the said motion for reconsideration. In an order dated January 30, 1965, the lower court denied appellant's motion for reconsideration.

Hence the present appeal by herein petitioner-appellant from the order of the lower court dismissing the petition for mandamus and the order denying her motion for reconsideration.

This appeal has no merit.

The only matter to be resolved in the present case is, whether or not the Court of First Instance of Manila had correctly dismissed the petition for mandamus because it had no jurisdiction over the case.

The lower court, in resolving this issue, aptly observed:

"x x x. In order to determine the jurisdiction of this Court, we have only to refer to Republic Act No. 1155, creating the Court of Tax Appeals. Section 7 of this Act has granted to that Court exclusive appellate jurisdiction to review by appeal, among others, decisions of the Commissioner of Customs in cases involving seizure, detention or release of property affected, and this is precisely the matter involved in this petition. The Collector of Customs ordered the confiscation and forfeiture of the property of the petitioner herein, which is a vessel which was allegedly used for smuggling purposes. That is his decision. Any attempt to review or do anything with that decision partakes of the nature of an appeal, and, under the law, appeals from the said decision must be taken to the Court of Tax Appeals, as above-mentioned. In fact, interpreting this provision of the law, the Supreme Court of this country has already sustained the jurisdiction of the Court of Tax Appeals in the cases of Rogaciano Millares, etc., et al. vs. Hon. Judge Rafael Amparo, etc., et al. (G. R. No. L-8354) and Namarco vs. Hon. Judge Higinio Macadaeg, et al. (G. R. No. L-10030).

"It is, therefore, idle for us to still discuss this question of jurisdiction now. It is already a settled question."

Indeed, as early as June 30, 1955, in the above-mentioned case of Millares, etc. and David, etc., et al., (G. R. Nos. L-8351, L-8364, and L-8365) 97 Phil., 282, this Court ruled:

"Republic Act No. 1125, section 7, effective June 16, 1954 gave the Court of Tax Appeals exclusive appellate jurisdiction to review on appeal, decisions of the Commissioner of Customs, involving 'seizure, detention or release of property affected * * * or other matters arising under the Customs Law or other law administered

by the Bureau of Customs'. In our opinion this provision necessarily has taken away the power of the Manila court of first instance to 'review' decisions of the Customs authorities, 'in any case of seizure' -- as in this case -- under section 1383 et seq. of the Revised Administrative Code."

The foregoing ruling has been consistently reiterated in subsequent decisions of this Court.[2]

What appellant should have done was to appeal to the Commissioner of Customs from the decision of the Collector of Customs denying her offer to redeem the vessel in question, and, in the event of an adverse decision by the Commissioner of Customs, to appeal to the Court of Tax Appeals; and she still had a recourse of appeal to this Court in case of an adverse decision by the Court of Tax Appeals.

WHEREFORE, the orders appealed from should be, as they are hereby, affirmed, with costs against petitioner-appellant Donata Luna.

IT IS SO ORDERED.

Concepcion, C.J., Reyes, Dizon, Makalintal, Ruiz Castro, Fernando, Teehankee, Barredo, Villamor, and Makasiar, JJ., concur.

[1] Words in quotation are as stated in the letter of the Acting Collector of Customs, dated July 18, 1963, to counsel for appellant.

[2] Southwest Agricultural Marketing Corp. vs. Secretary of Finance, G. R. No. L-24797, October 8, 1968, citing: NAMARCO v. Macadaeg, 98 Phil. 185, 190; Sampa-guita Shoe & Slipper Factory v. Comm. of Customs, 102 Phil. 850; Pepsi-Cola Bottling Co. v. Manahan, L-12096, April 30, 1959, 105 Phil. 1299, 1300; Acting Collector of Customs v. De la Rama Steamship, L-20676, Feb. 26, 1965, (13 SCRA 298); Auyong Hian v. Court of Tax Appeals, L-25181, Jan. 11, 1967, (19 SCRA 10); De Joya v. Lantin, L-24037, April 27, 1967, (19 SCRA 893); Acting Collector of Customs v. Caluag, L-23925, May 24, 1967, (20 SCRA 204); Romualdez v. Arca, L-20516, Nov. 15, 1967, (21 SCRA 856).

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.