

HON. JUAN PONCE ENRILE, COMMISSIONER OF CUSTOMS AND LT. GENERAL PELAGIO A. CRUZ, (RET.) CHAIRMAN, ANTI-SMUGGLING ACTION CENTER (ASAC), PETITIONERS, VS. ANDRES M. VINUYA AND HON....*G.R. No. L-29043. January 30, 1971*

Ponente: FERNANDO, J.

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The crucial question presented in this certiorari and prohibition proceeding, petitioners being the then Commissioner of Customs, the Honorable Juan Ponce Enrile as well as the Chairman of the Anti-Smuggling Action Center (ASAC), General Pelagio A. Cruz, is whether Judge Walfrido de los Angeles is vested with jurisdiction to entertain a complaint for replevin filed by the other respondent, Andres M. Vinuya, for the recovery of a Cadillac car, subject of a seizure and forfeiture proceeding. Ever since *Pacis v. Averia*[1] the answer has not been in doubt. The matter of seizure and forfeiture is the exclusive concern of the Collector of Customs, a court of first instance lacking power in the premises. Nonetheless, the plea that in this particular case respondent Judge acted within the limits of his authority is predicated on the alleged illegality of the seizure which, in the opinion of respondents, did not confer jurisdiction on the Collector of Customs. Such a contention which loses sight of the vital distinction between the existence of authority and the mode of its exercise does not suffice to call for a different ruling. We reiterate the principle of the exclusive jurisdiction of the Collector of Customs in seizure and forfeiture proceedings. We grant the petition.

From the petition filed on May 28, 1968, it would appear that upon the application of the ASAC on February 9, 1968, the then Collector of Customs of the Port of Manila issued a warrant of seizure and detention against the Cadillac car involved in this case, the owner-claimant being a certain Rodolfo Ceñadoza, as the taxes and duties had not been paid. The warrant was served and enforced on April 2, 1968 prior to the filing of a complaint for replevin with respondent Judge. The circumstances indicative of the alleged failure to pay such taxes and duties on the Cadillac car are set forth in the petition thus: "(a) In securing the registration of said car, Rodolfo Ceñadoza predecessor-in-interest of respondent Andres M. Vinuya, used Informal Entry No. 1563652 dated May 9, 1967 and Certificate of Payment No. 10868 in the amount of P1,305.00, both of the Bureau of Customs, but upon checking the records of the Land Transportation Commission, it was found that said informal entry and certificate of payment corresponded to a 1961 Fiat 600, and not to the Cadillac car in dispute; (b) The person who paid the said taxes and duties is one Pablo Cruz, Jr., who does not appear to be one of the predecessor-in-interest of respondent Vinuya; (c) As shown by Annex B hereof, when the Cadillac car was seized and detained by ASAC agents, its plate license was No. H-37264 (67) Rizal, and not Plate No. 35905 (67) Rizal, which was its plate number when it was allegedly registered; (d) On February 14, 1968, a certain Jess O. Tuazon, General Manager of the Le Sabre Car Exchange, Manila, executed an affidavit * *, to the effect that Rodolfo Ceñadoza had left the said car in his possession for the purpose of selling the same and that the affiant had obligated himself to 'waive my (his) rights to sell the above-mentioned car not until the proper taxes due to the government has been

satisfactorily paid'; (e) On February 15, 1968, said Jess Tuazon, who then had possession of the said Cadillac car, through his lawyer, Thomas S. Cortez, executed a promissory note * * *, obligating himself to pay the corresponding taxes and duties." [2]

It was moreover shown in the petition that the owner, Rodolfo Ceñadoza, had sold such car to one Francisco Dee from whom respondent Vinuya acquired the same. [3] Under claim that he was aggrieved by such seizure and detention of the car in question, respondent Vinuya filed a complaint for replevin in the sala of respondent Judge. [4] After filing a bond of P60,000.00 an ex-parte order was issued on April 19, 1967 by respondent Judge directing a special sheriff to take possession of the Cadillac car in question. [5] On the very same day respondent Judge likewise gave due course to the complaint for replevin and required petitioners to file their answer. [6]

There was, on the part of petitioners, a motion to dismiss as well as to lift the ex-parte order. In seeking such dismissal, the attention of respondent Judge was invited to the fact that forfeiture proceedings had already been instituted before the Collector of Customs who has the sole jurisdiction to determine questions affecting the disposition of property under seizure as well as the absence of a cause of action. [7] There was an opposition by respondent Vinuya filed on May 7, 1968 and a denial thereof in an order of respondent Judge on the ground that such motion to dismiss "is without merit". The matter was thus taken to this Court.

In our resolution of June 4, 1968, respondents were required to answer; at the same time a preliminary injunction was issued. In the answer filed on July 11, 1968, there was an admission that on February 9, 1968, the Collector of Customs of the Port of Manila issued a warrant of seizure and detention against the Cadillac car, but there was a denial that the registration covering the car was illegally secured as respondent Vinuya relied on what appeared to be a public document valid and regular on its face. They base their defense in the illegality of the seizure as the warrant on which it is based is invalid and the seizing officer was devoid of authority; respondents' principal contention thus is the assertion that an illegal seizure cannot confer jurisdiction on the Collector of Customs.

From a study of the records of the case as well as the applicable law, the conclusion reached by us, as mentioned at the outset, is that the petition should be granted.

1. The prevailing doctrine is that the exclusive jurisdiction in seizure and forfeiture cases vested in the Collector of Customs precludes a court of first instance from assuming cognizance over such a matter. This has been so, as noted, since *Pacis v. Averia*. [8] In an opinion penned by Justice J. P. Bengzon, there was a statement of the legal provisions that call for application. Thus: "The Tariff and Customs Code, in Section 2530 thereof, lists the kinds of property subject to forfeiture. At the same time, in Part 2 of Title VI thereof, it provides for the procedure in seizure and forfeiture cases and vests in the Collector of Customs the authority to hear and decide said cases. The Collector's decision is appealable to the Commissioner of Customs whose decision is in turn appealable to the Court of Tax Appeals. An aggrieved party may appeal from a judgment of the Court of Tax Appeals directly to this Court. On the other hand, Section 44 (c) of the Judiciary Act of 1948 lodges in the Court of First Instance original jurisdiction in all cases in which the value of the property in controversy amounts to more than ten thousand pesos. This original jurisdiction of the Court of First Instance, when exercised in an action for recovery of personal property which is a subject of a forfeiture proceeding in the Bureau of Customs, tends to encroach upon, and to render futile, the jurisdiction of the Collector of Customs in seizure and forfeiture proceedings. This is precisely what took place in this case. The seizure and forfeiture proceedings against the M/B 'Bukang Liwayway' before the Collector of Customs of Manila, was stifled by the issuance of a writ of replevin by the Court of First Instance of Cavite." [9]

The crucial question whether Section 44(c) of the Judiciary Act should give way to the provisions of the Tariff and Customs Code was answered in the affirmative, the opinion clearly stating that "the Court of First Instance

should yield to the jurisdiction of the Collector of Customs. The jurisdiction of the Collector of Customs is provided for in Republic Act 1937 which took effect on July 1, 1957, much later than the Judiciary Act of 1948. It is axiomatic that a later law prevails over a prior statute. Moreover, on grounds of public policy, it is more reasonable to conclude that the legislators intended to divest the Court of First Instance of the prerogative to replevin a property which is a subject of a seizure and forfeiture proceedings for violation of the Tariff and Customs Code. Otherwise, actions for forfeiture of property for violation of Customs laws could easily be undermined by the simple device of replevin."^[10] This excerpt from the opinion is likewise relevant: "Furthermore, Section 2303 of the Tariff and Customs Code requires the Collector of Customs to give to the owner of the property sought to be forfeited written notice of the seizure and to give him the opportunity to be heard in his defense. This provision clearly indicates the intention of the law to confine in the Bureau of Customs the determination of all questions affecting the disposal of property proceeded against in a seizure and forfeiture case. The judicial recourse of the property owner is not in the Court of First Instance but in the Court of Tax Appeals, and only after exhausting administrative remedies in the Bureau of Customs."^[11]

The principle was reiterated in an opinion of the present Chief Justice in *De Joya v. David*.^[12] Thus: "As regards the merits of this case, it is obvious that the Court of First Instance of Manila had no jurisdiction over the subject-matter of Civil Case No. 56533 thereof, and that neither had the Court of Appeals jurisdiction over the appeal taken from the decision of said trial Court. Indeed, in said Case No. 56533 David sought to obtain possession of the goods which were the object of seizure proceedings before the Collector of Customs. We have already held that such action is beyond the jurisdiction of courts of first instance."^[13]

Papa v. Mago^[14] likewise deserves to be cited. The opinion of Justice Zaldivar for the Court emphatically asserted the doctrine anew in the following language: "It is the settled rule, therefore, that the Bureau of Customs acquires exclusive jurisdiction over imported goods, for the purposes of enforcement of the customs laws, from the moment the goods are actually in its possession or control, even if no warrant of seizure or detention had previously been issued by the Collector of Customs in connection with seizure and forfeiture proceedings. In the present case, the Bureau of Customs actually seized the goods in question on November 4, 1966, and so from that date the Bureau of Customs acquired jurisdiction over the goods for the purposes of the enforcement of the tariff and customs laws, to the exclusion of the regular courts. Much less then would the Court of First Instance of Manila have jurisdiction over the goods in question after the Collector of Customs had issued the warrant of seizure and detention on January 12, 1967. And so, it cannot be said, as respondents contend, that the issuance of said warrant was only an attempt to divest the respondent Judge of jurisdiction over the subject matter of the case. The court presided by respondent Judge did not acquire jurisdiction over the goods in question when the petition for mandamus was filed before it, and so there was no need of divesting it of jurisdiction. Not having acquired jurisdiction over the goods, it follows that the Court of First Instance of Manila had no jurisdiction to issue the questioned order of March 7, 1967 releasing said goods."^[15]

2. Respondents, however, notwithstanding the compelling force of the above doctrines, would assert that respondent Judge could entertain the replevin suit as the seizure is illegal, allegedly because the warrant issued is invalid and the seizing officer likewise was devoid of authority. This is to lose sight of the distinction, as earlier made mention of, between the existence of the power and the regularity of the proceeding taken under it. The governmental agency concerned, the Bureau of Customs, is vested with exclusive authority. Even if it be assumed that in the exercise of such exclusive competence a taint of illegality may be correctly imputed, the most that can be said is that under certain circumstances the grave abuse of discretion conferred may oust it of such jurisdiction. It does not mean however that correspondingly a court of first instance is vested with competence when clearly in the light of the above decisions the law has not seen fit to do so. The proceeding before the Collector of Customs is not final. An appeal lies to the Commissioner of Customs and thereafter to the Court of Tax Appeals. It may

even reach this Court through the appropriate petition for review. The proper ventilation of the legal issues raised is thus indicated. Certainly a court of first instance is not therein included. It is devoid of jurisdiction.

WHEREFORE, the writ of certiorari prayed for is granted, respondent Judge being clearly without jurisdiction. As a result whereof, the orders complained of are set aside and declared to be without any force or effect. The writ of prohibition is likewise granted restraining respondent Judge from otherwise proceeding and continuing in any manner whatsoever in said Civil Case No. Q-12025 pending in his sala which he is required to dismiss. The writ of preliminary injunction issued by this Court is made permanent.

Concepcion, C.J., Reyes, J.B.L., Dizon, Makalintal, Zaldivar, Castro, Teehankee, Villamor, and Makasiar, JJ., concur.

Barredo, J., did not take part.

[1] L-22526, November 29, 1966, 18 SCRA 907.

[2] Petition, par. III.

[3] Ibid, par. 4.

[4] Ibid, par. 6. The complaint is entitled "Andres M. Vinuya v. Commissioner of Customs and Lt. Gen. Pelagio A. Cruz", Civil Case No. Q-12025, Court of First Instance of Quezon City.

[5] Ibid, par. 7.

[6] Ibid, par. 8.

[7] Ibid, par. 9.

[8] L-22526, November 29, 1966, 18 SCRA 907.

[9] Ibid, p. 916.

[10] Ibid, pp. 916-917.

[11] Ibid, p. 917. The Pacis decision was cited with approval in *De Joya v. Lantin*, L-24037, April 27, 1967, 19 SCRA 893; *Romualdez v. Arca*, L-20516, November 15, 1967, 21 SCRA 856 and *Diosamito v. Balanque*, L-30734, July 28, 1969, 28 SCRA 836.

[12] L-23504, December 29, 1967, 21 SCRA 1493.

[13] Ibid, p. 1498.

[14] L-27360, February 28, 1968, 22 SCRA 857.

[15] Ibid, pp. 870-871.

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