

## **CESAR CLIMACO, AS COMMISSIONER OF CUSTOMS, TEOTIMO ROJA, AS COLLECTOR OF CUSTOMS OF MANILA, CENTRAL BANK OF THE PHILIPPINES, AGRICULTURAL CREDIT & FINANCING ADMINISTRATION AND I...**

*G.R. No. L-19440. July 31, 1962*

Ponente: LABRADOR, J.

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**LABRADOR, J.:**

### **MOTION FOR CLARIFICATION:**

Petitioners, Commissioner of Customs and Collector of Customs, filed a motion for clarification of the following questions:

1. Whether Agro-Industrial Products, Inc. may be entitled to the release and delivery of the imported Virginia leaf tobacco subject of the proceedings upon payment of tariff duties that were in effect until Dec. 31, 1961 or such as were collectible starting January 1, 1962; and
2. Whether the sun-dried or filler tobacco purchased by Agro from the farmers or the Facomas should be exported by Agro.

On the first question, the petitioners pointed out that the lower court has no jurisdiction to assess tariff duties after the enactment of RA No. 1125; that the reference made in the lower court's order of duties payable on the shipment amounting to P19,617,853.00 was merely by way of comment; that no tender of payment was made; and that the said amount refers to the 1961 duties on the importations of 1,718,240 kilos of Virginia leaf tobacco and the balance should be based on the rates of tariff duties for the year 1962.

Agro denied these contentions claiming that tender to pay the taxes and customs charges covering importations for the period from October 31, 1961 to December 30, 1961 was made but was rejected by the Collector of Customs. This contention was borne by the records. Petitioners in their answer to the cross-claim admitted that there was indeed an effort to file entry papers and to pay customs duties but were refused acceptance by the Collectors of Customs. This fact was further corroborated by the order lower court granting the injunction and ordering the Commissioner of Customs, his Deputy or persons acting in his behalf to effect the release of the imported tobacco shipments upon payment of the customs duties.

On the second question, the Court answered in the negative. The records do not show that Agro was under obligation to export the sundried or filler tobacco, neither does the President Directive authorizing the importation of the Virginia leaf tobacco contains n proviso setting as a condition precedent the exportation of the sun-dried or filler tobacco for said importation.

### **RULING**

The duties collectible refer to these due for the year 1961 computed on the basis of the rate then prevailing<sup>1</sup> not for the year 1962 when the rate of customs duties was increased. The Court further held that Agro was not obligated to export the sun-dried or filler tobacco purchased from the farmers or Facomas in order that it could import the questioned Virginia leaf tobacco.

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