

**ACTING COLLECTOR OF CUSTOMS TEOTIMO ROJA, PETITIONER,  
VS. DE LA RAMA STEAMSHIP CO., INC. AND HON. FEDERICO C.  
ALIKPALA, IN HIS CAPACITY AS JUDGE OF THE COURT OF FIRST  
INSTANCE O...**

*G. R. No. L-20676. February 26, 1965*

Ponente: REYES, J.B.L., J.

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**REYES, J.B.L., J.:**

The Manila Collector of Customs, through the Solicitor General, has resorted to this Court against the actions of the Court of First Instance of Manila, Branch XXII, presided over by Judge Federico C. Alikpala, in Civil Case No. 51824, De la Rama Steamship Co., Inc., vs. Acting Collector of Customs, claiming that the orders and injunction issued in said case are void for lack of jurisdiction, and sought a writ of certiorari to review and set the same aside, as well as a writ of prohibition to stop the judge from hearing and deciding the case.

Upon petitioner's request, this Court issued a preliminary writ of injunction on February 25, 1963.

The record before us discloses the basic facts to be as follows:

Respondent De la Rama Steamship, Co., Inc., a domestic corporation, operated and represented the S/S "Mentor", a foreign vessel, which was seized on May 28, 1962 by the Collector of Customs of Manila on charges of having conveyed unmanifested cargo and shipside discharge thereof without proper authorization. The vessel was subsequently released upon a P10,000 bond filed by the shipping company.

Two days later, the Collector imposed on the vessel an administrative fine of P30,000, for violations of the Tariff and Customs Code, and demanded immediate payment from De la Rama Steamship, Co. The next day the company protested the fine in writing, and requested to be heard. Hearing was scheduled on July 2, 1962, but was postponed for August 6 and 7, but counsel for De la Rama could not be present, allegedly because notice of the hearing was not served in time. Evidently, not satisfied with the explanation, the Collector reaffirmed the fine, and denied the company's requests for reconsideration. The shipping company, on September 13, filed notice of appeal to the Commissioner of Customs but was informed that the appeal "cannot be given due course in view of the ruling of the Commissioner of Customs that fines on vessels must be paid first and its payment may be protested if the interested party so desires". Thereupon, De la Rama Steamship, Co. initiated Case No. 51824 in the Court of First Instance of Manila, praying that:

"Wherefore, it is respectfully prayed:

(a) That a Writ of Preliminary Injunction be issued ex-parte upon the filing by the petitioner of a bond executed to the respondent in an amount fixed by this Hon. Court, commanding and otherwise ordering the respondent, his agents, subordinates, or employees to refrain from enforcing against the petitioner the payment of the aforesaid fine in any manner whatsoever and/of to restrain or otherwise seize said vessel S/S "Mentor" or such other vessel of petitioner, pending final judgment in this case.

b) That, after hearing, a judgment be rendered—

(1) Declaring illegal the imposition by respondent of the fine P20,000.00 upon petitioner and his denial of petitioner's right to appeal;

(2) Making permanent the Writ of Preliminary Injunction; and

(3) Ordering respondent to grant petitioner the opportunity to be heard in reference to the alleged charges giving rise to the imposition of the fine.

Petitioner further prays for such remedies as may be just and proper in the premises."

The court below having issued an injunction as prayed for by the Company, the Collector of Customs moved to dismiss the case, on the ground that under Republic Act No. 1125, and the Customs and Tariff Code (R. A. 1937), jurisdiction to review the imposition of the fine was vested in the Court of Tax Appeals. Dismissal having been denied, the Collector sought relief in this Court.

The issue is squarely one of jurisdiction: did the Court of First Instance of Manila have jurisdiction to entertain the action filed by the respondent De la Rama Steamship, Co.?

Our answer must be in the negative. As shown by the allegations and prayer of the complaint filed below, the action of the steamship company sought to have the Court of First Instance review the decision and order of the Collector of Customs and enjoin their enforcement. Such a review violates the provisions of the Administrative Code (section 1380) and the law creating the Court of Tax Appeals, in so far as it seeks to deprive the Commissioner of Customs of his power to review the decisions of its subordinate, the Collector of Customs and to bar the Court of Tax Appeals from the exercise of its statutory exclusive appellate jurisdiction to review by appeal decisions of the Commissioner of Customs on fines or matters arising under the Customs Law, or any other law or part of law administered by the Bureau of Customs (Rep. Act No. 1125, sec. 7, par. (2)). In the past, this Court has repeatedly brooked no interference by courts of first instance with decisions of the Customs authorities in such matters, even in the guise of petitions for mandamus or certiorari (*Millarez vs. Amparo*, 97 Phil. 282; *Namarco vs. Macadaeg*, 98 Phil. 185), ruling that, in all matters covered by section 7 of Republic Act No. 1125.

"Republic Act No. 1125, sec. 7, effective 16, 1954, \* \* \* necessarily has taken away the power of the Manila Court of First Instance to "review" decisions of the Customs authorities \* \*" (cas. cit.)

Respondent De la Rama vigorously argues that the Court of Tax Appeals can only review decisions of the Commissioner of Customs; that the decision here complained of was one by the Collector, not by the Commissioner, of Customs; and that the Collector has refused to give due course to and blocked the respondent's appeal to the Commissioner, leaving it without remedy. This excuse is untenable. Since the Commissioner of Customs can review decisions of the Collector (Adm. Code, sec. 1380), the latter's refusal to give due course to the appeal, if abusive, could be set aside by the Commissioner, in order that his supervisory power be not rendered nugatory. It nowhere appears that the Steamship Company ever complained to the Commissioner of Customs of his subordinate's action, or that the Commissioner has denied the company any remedy against the ruling complained of. Had the Commissioner sustained the Collector, the way would then be open for a recourse to the Court of Tax Appeals. It is thus clear that De la Rama's court action below was barred by its failure to exhaust its administrative remedies. Instead it tried to sidetrack the regular course of appeal marked out by the Administrative law and Republic Act 1125, and endeavoured to make the Court of First Instance take cognizance of matters outside of its jurisdiction, adding to the present court congestion, with a totally unnecessary case.

WHEREFORE, the writs of certiorari and prohibition applied for by the Collector of Customs are hereby granted, and the respondent Court of First Instance is directed to refrain from proceeding with its Case No. 51824; and the

preliminary injunction therein issued by respondent court is annulled and set aside. Costs in both instances against private respondent De la Rama Steamship Company, Inc.

Bengzon, C. J., Bautista Angelo, Concepcion, Barrera, Paredes, Dizon, Regala, Makalintal, Bengzon, J.P. and Zaldivar, JJ., concur.

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