

TE CHIN BOO, PLAINTIFF AND APPELLEE, VS. THE INSULAR COLLECTOR OF CUSTOMS, DEFENDANT AND APPELLANT.

G. R. No. 10386. October 26, 1915

Ponente: JOHNSON, J.

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JOHNSON, J.:

In the present case a protest was presented against the appraisement made by the Collector of Customs of certain goods, wares, and merchandise imported into the Philippine Islands by the plaintiff and appellee. The protest was disallowed and an appeal was taken to the Court of First Instance, where the judge proceeded to hear testimony concerning the wholesale value of said merchandise, and thereafter rendered a judgment in which he reversed the findings of the Collector of Customs and ordered the record returned, with direction to the Collector of Customs to fix the value of said merchandise in accordance with the declarations of the protestant.

From that judgment the Collector of Customs appealed to this court.

The simple question presented is whether or not the Collector of Customs is authorized to assess or appraise the true value of imported merchandise. In the present case there was no effort made to show that the Collector of Customs had proceeded upon a wrong principle and contrary to law. The proof tended to show simply that the value fixed by the Collector of Customs was not the real value of the merchandise. We have frequently decided that when the value of merchandise is fixed by the department of customs or the appraisers thereof and confirmed by the Insular Collector of Customs, such valuation is conclusive, in the absence of an affirmative showing that the appraiser, in fixing the value, proceeded upon a wrong principle and contrary to law. In reaching that conclusion we have followed the precedents established by the Supreme Court of the United States. (*Lim Quim vs. Collector of Customs*, 23 Phil. Rep., 509; *Lambert & Co. vs. Collector of Customs*, 25 Phil. Rep., 159; *Behn, Meyer & Co. vs. Collector of Customs*, 26 Phil. Rep., 647; *Kuenzle & Streiff vs. Collector of Customs*, 31 Phil. Rep., 465; *Robertson vs. Frank Brothers Co.*, 132 U. S., 17; *Auffmordt vs. Hedden*, 137 U. S., 310; *Passavant vs. United States*, 148 U. S., 214; *Muser vs. Magone*, 155 U. S., 240.)

In view of the facts presented by the appellant, and the foregoing decisions, we are of the opinion and so hold that the judgment of the Court of First Instance should be and is hereby revoked. Let a judgment be entered in accordance with that conclusion, and, without any finding as to costs, it is so ordered.

Arellano, C. J., Torres, Carson, and Araullo, JJ., concur.

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