

ALBERTO DE JOYA, AS COMMISSIONER OF CUSTOMS AND MATIAS ANTOLIN, AS COLLECTOR OF CUSTOMS FOR THE NORTH HARBOR, PETITIONERS, VS. HON. GREGORIO T. LANTIN, AS PRESIDING JUDGE, BRANC...*G.R. No. 24037. April 27, 1967*

Ponente: BENGZON, J.P., J.

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Francindy Commercial of 953-H Ylaya St., Manila (Francisco Dy, proprietor), purchased from Ernerose Commercial of Cebu City (Ernesto J. Uy, proprietor) 90 bales of assorted textiles and rags valued at P117,731.00. Said 90 bales had been imported and entered thru the Port of Cebu.

Ernerose Commercial shipped the merchandise from Cebu City to Manila, as follows: (1) 50 bales declared as rayon rags aboard M/V Magsaysay, voyage 229, bill of lading No. 1, arriving in North Harbor, Manila, on October 5, 1964; and (2) 40 bales declared as rayon rags aboard M/V Quirino, voyage 139, bill of lading No. 4, arriving in North Harbor, Manila, on October 6, 1964.

When the goods were about to leave Customs premises, Customs authorities held them for further verification. And upon their examination they were found to be different from the declaration the cargo manifest of the carrying vessels aforementioned.

Francindy Commercial subsequently demanded - on October 14, 15 and 23 - the release of the goods. Asserted as grounds for release were: Francindy Commercial is a purchaser in good faith; a local purchase was involved so the Customs bureau has no right to examine the goods; and that the goods came from a coastwise port.

Francindy Commercial moreover filed on October 26, 1964 a petition for mandamus in the Court of First Instance of Manila against the Commissioner and Collector of Customs, to compel the Customs authorities to release the goods. It alleged that the Customs bureau has no jurisdiction over the goods, the same not being imported to the Port of Manila, citing Sec. 1206 of the Tariff Code; that Francindy Commercial is not liable for duties and taxes, the transaction not being an original importation, citing Sec. 1204 of the Tariff Code; that the goods are not in the hands of the importer nor subject to said importer's control, nor were they imported contrary to law with Francindy Commercial's knowledge, citing Sec. 2531, Tariff Code; and that the importation had been terminated.

The North Harbor Customs Collector made a report of seizure on November 9, 1964. On November 12, 1964, the Manila Customs Collector issued a warrant of seizure and detention. The case was docketed as Seizure Identification No. 8422.

On December 3, 1964, the Commissioner and Collector of Customs filed a motion to dismiss the petition in the Court of First Instance of Manila, for lack of jurisdiction, lack of cause of action and in view of the pending seizure and forfeiture proceedings.

The Court of First Instance held resolution of said motion in abeyance pending its decision on the merits. On December 10, 1964, it granted preventive and mandatory injunction upon a bond of P20,000. Said writ was issued on December 14, 1964.

The Commissioner and Collector of Customs moved for reconsideration on December 24, 1964. And on January 6, 1965, they moved to lift the preliminary and mandatory injunction writ and for the resolution of their motion to dismiss. The court, however, on January 12, 1965 ordered them to comply with the preliminary and mandatory injunction, upon the filing of an additional bond of P50,000.

Said Customs authorities thereupon filed with Us on January 14, 1965 this petition for certiorari and prohibition with preliminary injunction. This Court, on January 20, 1965, gave due course to the petition and granted preliminary injunction without bond; said writ was issued on January 22, 1965, enjoining until further orders respondents and their agents from enforcing the preventive and mandatory injunction of the court below and from assuming jurisdiction or taking cognizance of the petition filed by Francindy Commercial therein.

After issues were joined, and the case was submitted for decision, respondent Francindy Commercial moved to dissolve our preliminary injunction; action thereon was deferred until the case is resolved on the merits.

This petition raises two related issues: first, has the Customs bureau jurisdiction to seize the goods and institute forfeiture proceedings against them? and (2) has the Court of First Instance jurisdiction to entertain the petition for mandamus to compel the Customs authorities to release the goods?

Francindy Commercial contends that since the petition in the Court of First Instance was filed (on October 26, 1964) ahead of the issuance of the Customs warrant of seizure and forfeiture (on November 12, 1964), the Customs bureau should yield to the jurisdiction of the said court.

The record shows, however, that the goods in question were actually seized on October 6, 1964, i.e., before Francindy Commercial sued in court. The purpose of the seizure by the Customs bureau was to verify whether or not Customs duties and taxes were paid for their importation. Hence, on December 23, 1964, Customs released 22 bales thereof, for the same were found to have been released regularly from the Cebu Port (Petition, Annex "L"). As to goods imported illegally or released irregularly from Customs custody, these are subject to seizure under Section 2530 m. of the Tariff and Customs Code (RA 1957).

The Bureau of Customs has jurisdiction and power, among others, to collect revenues from imported articles, fines and penalties accruing under tariff and customs laws; to prevent and suppress smuggling and other frauds on customs; and to enforce tariff and customs laws (Sec. 602, Republic Act 1957).

The goods in question are imported articles entered at the Port of Cebu. Should they be found to have been released irregularly from Customs custody in Cebu City, they are subject to seizure and forfeiture, the proceedings for which comes within the jurisdiction of the Bureau of Customs pursuant to Republic Act 1937.

Said proceedings should be followed; the owner of the goods may set up defenses therein (*Pacis v. Averia*, L-22526, Nov. 29, 1966). From the decision of the Commissioner of Customs appeal lies to the Court of Tax Appeals, as provided in Sec. 2402 of Republic Act 1937 and Sec. 11 of Republic Act 1125. To permit recourse to the Court of First Instance in cases of seizure of imported goods would in effect render ineffective the power of the Customs authorities under the Tariff Code and deprive the Court of Tax Appeals of one of its exclusive appellate jurisdictions. As this Court has ruled in *Pacis v. Averia*, supra, Republic Acts 1937 and 1125 vest jurisdiction over seizure and forfeiture proceedings exclusively upon the Bureau of Customs and the Court of Tax Appeals. Such law being special in nature, while the Judiciary Act defining the jurisdiction of Courts of First Instance is a general legislation, not to mention that the former are later enactments, the Court of First Instance

should yield to the jurisdiction of the Customs authorities.

WHEREFORE, judgment is hereby rendered dismissing for lack of jurisdiction the petition filed by respondent Francindy Commercial in the Court of First Instance of Manila (Civil Case No. 58786) and rendering permanent the preliminary injunction writ herein issued against respondents. No costs.

SO ORDERED.

Concepcion, C.J., Reyes, J.B.L., Dizon, Regala, Makalintal, Zaldivar, Sanchez, and Castro, JJ., concur.

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