

KUENZLE & STREIFF, PLAINTIFF AND APPELLEE, VS. THE INSULAR COLLECTOR OF CUSTOMS, DEFENDANT AND APPELLANT.

G. R. No. 8373. October 15, 1915

Ponente: JOHNSON, J.

Read online (full-text search, related cases, audio case brief): <https://batas.org/library/g-r-no-8373/>

JOHNSON, J.:

From the facts it appears that the plaintiff imported certain goods, wares, and merchandise into the Philippine Islands. The Collector of Customs appraised said merchandise and imposed a duty thereon. A protest against the appraisement and valuation was presented by the plaintiff, through its alleged agent. Upon a consideration of the protest, the Insular Collector of Customs denied the same for the reason that it was not signed by the owner, importer, consignee, or agent of the merchandise, or by the duly authorized agent of either of such persons, as required by section 286 of Act No. 355 and by Customs Administrative Circular No. 652.

Against the denial of the protest, the plaintiff appealed to the Court of First Instance. Upon a consideration of the question, the Honorable Charles S. Lobingier, judge, reached the conclusion that the protest had been made by the agent of the plaintiff, in accordance with section 286 of Act No. 355 and Customs Administrative Circular No. 652, and held that the overruling of the protest was not tenable.

The facts in the present case are as follows:

First. That sometime prior to the 6th day of January, 1912, the plaintiff brought into the Philippine Islands certain merchandise.

Second. That the Collector of Customs at the port of Manila appraised said merchandise and fixed its value, for the purpose of collecting the duty thereon.

Third. That on the 6th day of January, 1912, the plaintiff, in a letter to Hartford Beaumont, requested him to file a protest in their behalf with the Collector of Customs, against the appraisement of the merchandise in question.

Fourth. That on the 17th of January, 1912, Hartford Beaumont presented a protest in the following form: "Insular Collector of Customs,

"Manila, P. I.

"Sir: I have to protest against the 5 per cent increase in value made by the appraiser on the goods covered by the entry below identified. This addition is not warranted by the law and the goods should have been passed at the invoice figures without any increase thereon.

"Respectfully submitted.

(Signed) "KUENZLE & STREIFF,

"Importer.

"PER HARTFORD BEAUMONT"

Fifth. Later, on January 25, the plaintiff wrote a letter to the Collector of Customs, which is as follows:

"Sir: We have the honor to inform you that Mr. Hartford Beaumont is authorized to sign all protests and appeals filed with the customhouse in our name.

"Very respectfully,

KUENZLE & STREIFF, LTD.

"BY PAUL HUBE, General Manager."

Upon the foregoing facts, the Collector of Customs rendered the following decision, on the 14th of March, 1912:

"This protest is denied for the reason that it is not signed by the owner, importer, consignee, or agent of the merchandise, or by the duly authorized agent of either of such persons, as required by section 286 of Act No. 355, and by Customs Administrative Circular No. 652.

"Protest No. 9066 is therefore for the foregoing reasons overruled and denied.

(Signed) "H. B. MCCOY,

"Insular Collector of Customs."

From the decision of the lower court, holding that Hartford Beaumont was the agent of Kuenzle & Streiff, and had entered said protest as such agent, the Collector of Customs appealed to this court, and assigned as error that the lower court committed an error in revoking the decision of the Collector of Customs.

The only question presented is whether or not Hartford Beaumont was the agent of the plaintiff within the meaning of section 286 of Act No. 355, in relation with Customs Administrative Circular No. 652.

From the letter of January 25, above cited, by the plaintiffs to the Collector of Customs, they expressly informed the latter that Beaumont was authorized to sign all protests and appeals filed in the customhouse in their name. There is nothing in section 286 of Act No. 355, nor in Customs Administrative Circular No. 652, which requires that the agent named in said Act shall be appointed with any particular formality. In the absence of such requirement, it would seem that the principal might appoint his agent in any form which might suit his convenience or that of the agent. Circular No. 652 does require that the protest shall be signed in the name of the person, or by his duly authorized agent or broker, in accord with the power of attorney duly filed and recorded in the office of the Collector of Customs, etc. It would seem that, for the purpose of said Customs Administrative Act it would be sufficient if the appointment of the agent clearly indicates that the person so appointed is the agent, with the necessary powers. There is no suggestion in said circular that the authority of the agent should be acknowledged before a notary public. The letter of January 25, above-cited, was delivered to the Collector of Customs before his decision denying the protest upon the ground that Beaumont was not the agent of the plaintiff. Said letter would seem to have been sufficient for the appointment of Beaumont as agent, and a sufficient compliance with said Act and the administrative circular. We find no reason sufficient to justify a modification or reversal of the judgment of the lower court. The same is therefore hereby affirmed, with costs. So ordered.

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

ABOUT BATAS.ORG

Study smarter at BATAS.org

The Philippine bar review and law-school companion built around how your brain actually remembers.

The complete Philippine law library - free for everyone.

More than 100,000 Supreme Court decisions, Republic Acts, and executive issuances - full-text searchable, browsable by category and year, and always free. No paywall, no login. This PDF came from it.

Audio case-brief lectures.

Any decision becomes a podcast-style lecture - facts, issues, ruling, and doctrine - with read-along highlighting and a hands-free presentation mode. Study while commuting, working out, or resting your eyes.

Bar review built on the science of memory.

Complete, sequenced courses for all eight bar subjects, narrated like podcasts and reinforced with retrieval practice and spaced review - the study techniques with the strongest evidence behind them.

The full law-school curriculum.

One subscription unlocks the entire J.D. curriculum - every subject, every lesson, with your progress tracked down to the paragraph so you can pick up exactly where you left off, on any device.

Mock exams that tell you where you stand.

Timed multiple-choice exams graded instantly, with per-subject score breakdowns and focus suggestions that point you at your weakest topics first.

A study planner that keeps you on pace.

Set your schedule and BATAS tells you every day whether you are on track for bar day - and exactly which lesson to take next.

Start free at <https://batas.org>

The law library is free forever - and your first lesson is one click away.

The text of this document is an official public record and remains in the public domain. Formatting, presentation, and compilation © 2026 batas.org.

Downloaded free from the batas.org Law Library. Share it freely - the library is free for every law student, bar reviewee, and practitioner.