

INTERISLAND EXPRESS CO., PLAINTIFF AND APPELLANT, VS. THE INSULAR COLLECTOR OF CUSTOMS, DEFENDANT AND APPELLANT.

G.R. No. 8375. March 30, 1914

Ponente: CARSON, J.

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CARSON, J.:

The principles on which we must dispose of this appeal are clearly and definitely announced in our opinions in the cases of Behn, Meyer & Co. vs. Collector of Customs (17 Phil. Rep., 388), and Behn, Meyer & Co. vs. Collector of Customs (26 Phil Rep., 647), recently decided.

As stated by the Collector in his decision on plaintiff's protest, "the various charges included in the value returned are not segregated and cannot be ascertained from the invoice nor the bill of lading, and no bond was filed for the production of a corrected consular invoice in accordance with Tariff Decision Circular No. 957."

Under the rulings in the above-cited cases it is very clear that the decision of the Collector of Customs cannot be disturbed on appeal, plaintiff having failed to comply with the statutory regulations touching the filing of his protest against the alleged excessive assessment of customs duties.

Let judgment be entered reversing the judgment entered in the court below and affirming the decision of the Collector of Customs, with the costs in both instances against the appellant.

Arellano, C. J., Moreland, Trent, and Araullo, JJ., concur.

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