



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS
MANILA

September 22, 1997

CUSTOMS MEMORANDUM ORDER

No. 29-97

TO: All Collector of Customs
Chiefs, Law Division
Others Concerned

SUBJECT: Mandatory Service of Notices of Orders, Decisions and Other Proceedings in all Seizure Cases to Government Prosecutors and All Other Aggrieved/Interested Parties

OBJECTIVE: To Comply with the mandate and requirements of due process of law

In all adversarial proceedings, particularly in seizure cases, which require submission of controverting evidence by the parties therein and pending resolution and decision by the Collector of Customs, it shall be the mandatory duty of the District Collector or the concerned Law Division to furnish/notify all parties affected by such proceedings, including, but not limited to, the government prosecutors, claimants/importers, or intervenors, with copies of all Decisions, Orders, interlocutory or otherwise, and other proceedings taken in the case.

Such service/notice of Decisions, Orders or other proceedings shall preferably be by personal service or, if not practicable, by registered mail with return card. Proof of such service of notice shall be attached to the records of the case and no case shall be forwarded/endorsed for action to the office of the Commissioner or the Deputy Commissioner, Revenue Collection Monitoring Group without such proof of service.

This Customs Memorandum Order shall take effect immediately and all previous CMO's which may be in conflict or inconsistent herewith are deemed revoked and annulled.


GUILLERMO L. PARAYNO, JR.
Commissioner