



28 February 2008

**CUSTOMS MEMORANDUM ORDER**

No. 12-2008

**TO: All District/Port Collectors  
Head, VCRC  
Chiefs, Law Division  
All Others Concerned**

**SUBJECT: Mandatory Service of Notices, Orders, Resolutions,  
Decisions and Other Processes in all Seizure / Valuation &  
Classification Review Committee (VCRC) Cases to  
Government Prosecutors and All Other Aggrieved /  
Interested Parties**

**I. OBJECTIVE:**

To be able to comply with the mandate and requirements of due process of law.

**II. ADMINISTRATIVE PROVISIONS:**

1. In all adversarial proceedings, particularly in seizure / VCRC cases, which require submission of controverting evidence by the parties therein and pending resolution and decision by the Collector of Customs / VCRC, it shall be the mandatory duty of the District Collector or the concerned Law Division / VCRC to furnish/notify all parties affected by such proceedings, including, but not limited to:
  - 1.1. Government prosecutors
  - 1.2. Apprehending Office/Unit (ie. CIIS/ESS)
  - 1.3. Claimants/Importers
  - 1.4. Intervenors

with copies of notices of hearing, Orders (interlocutory or otherwise) Decisions, Resolutions and other processes or proceedings taken in the case.

2. Such service/notices of Hearing, Orders, Decisions, Resolutions or other proceedings shall preferably be forwarded to the Head of Office of the apprehending Office/Unit and Interested parties mentioned in number 1 above, 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 without such proof of service.

**III. REPEALING CLAUSE:**

All Orders which may be in conflict or inconsistent herewith are hereby deemed revoked and/or modified accordingly.

**IV. EFFECTIVITY:**

This Order shall take effect immediately.

**NAPOLEON D. MORALES**  
Commissioner