



BUREAU OF CUSTOMS

MAKABAGONG ADUANA, MATATAG NA EKONOMIYA



PROFESSIONALISM

INTEGRITY

ACCOUNTABILITY

Republic of the Philippines,

Seizure Identification
No. CFZ **079-2022**

-versus-

Shipment said to contain **“ANC9999 SEE ORIGINAL INVOICE RTN ORIG AWB 7700 0354 2678”** which arrived at Federal Express (FedEx) Clark Hub on 30 September 2022 under House Airway Bill No. 609794581200 from Alaska, USA but found to contain **nine (9) pcs. assorted Chanel clothing, four (4) pcs. assorted Gucci clothing, four (4) pcs. assorted Yves Saint Laurent clothing, three (3) assorted Burberry clothing, two (2) pcs. assorted Louis Vuitton clothing, one (1) pc. Versace clothing, three (3) pcs. assorted Fashion clothing, five (5) pcs. assorted Eunice Fashion clothing, nineteen (19) pcs. assorted Christian Dior clothing, one (1) pc. Fashion Jewels bracelet, two (2) pairs of Fashion Jewels earring and two (2) pairs of Fashion Jewels necklace**

Consignee:
MARY JOY CABATO
FC INTERNATIONAL MESSENGER
Valenzuela City 1440

Claimant.

X-----X

DECISION

This resolves the seizure and forfeiture proceedings instituted against the above-captioned shipment for violation of Section 1113 paragraphs (f), (i) and (l) (3) and (4) of Republic Act (R.A.) No. 10863 otherwise known as the Customs Modernization and Tariff Act (CMTA).

As culled from the records, the material facts of the instant case are as follows:

On 30 September 2022, a shipment from Alaska, USA said to contain **“ANC9999 SEE ORIGINAL INVOICE RTN ORIG AWB 7700 0354 2678”** consigned to MARY JOY CABATO arrived at the Federal Express (FedEx) Clark Hub under House Airway Bill No. 609794581200. The same was noted for physical examination by the X-ray Inspection Project (XIP) Inspector.

On even date, Acting Customs Examiner Jendee Gusto conducted physical examination on the subject shipment in the presence of representative from FedEx which led to the following findings:

AS DECLARED IN THE INVOICE	AS FOUND
One (1) pc. T-shirt Two (2) pcs. Windbreaker Jacket Five (5) pcs. Terno Pants Seventeen (17) pcs. Terno Shorts Three (3) pcs. Jacket Terno Five (5) pcs. Dress with Belt Two (2) pcs. Non Tarnish Necklace	<ul style="list-style-type: none"> • Nine (9) pcs. assorted Chanel clothing • Four (4) pcs. assorted Gucci clothing • Four (4) pcs. assorted Yves Saint Laurent clothing • Three (3) assorted Burberry clothing • Two (2) pcs. assorted Louis Vuitton clothing • One (1) pc. Versace clothing • Three (3) pcs. assorted Fashion clothing • Five (5) pcs. assorted Eunice Fashion clothing • Nineteen (19) pcs. assorted Christian Dior clothing
Value: 12,507 PHP Gross Weight: 24.00 KG	<ul style="list-style-type: none"> • One (1) pc. Fashion Jewels bracelet • Two (2) pairs of Fashion Jewels earring • Two (2) pairs of Fashion Jewels necklace

On 20 October 2022, the Office of the District Collector received a Memorandum dated 18 October 2022 from Ms. Gusto, Acting Customs Examiner, thru Atty. Danilo Ballena Jr. and Mr. Karl S. Cortes, Deputy Collector for Assessment and FedEx Special Duty Collector, recommending the issuance of a Warrant of Seizure and Detention (WSD) against the subject shipment for violation of Section 1113 (i) and (l) (4) of R.A. No. 10863 otherwise known as the CMTA.

On 21 October 2022, a WSD docketed as S.I No. CFZ 079-2022 was issued by the District Collector, this Port, against the subject shipment for for violation of Section 1113 paragraphs (f), (i) and (l) (3) and (4) of R.A. No. 10863 otherwise known as the CMTA.

Thereafter, hearings were scheduled on 27 and 28 October 2022, however, on 28 December 2022, the Office of the District Collector, this Port, received a Memorandum of even date from SP/Capt. Arnel A. Baylosis, returning the unserved Notice of Hearing and WSD because of unknown address of the consignee.

Thus, we resolve.

ISSUE:

Whether or not the subject shipment may be forfeited in favor of the government.

DISCUSSION:

In quasi-judicial proceedings, procedural rules governing service of notices/summons are not strictly construed. Substantial compliance thereof is sufficient. The constitutional requirement of due process with respect to service of summons only exacts that the service of summons be such as may reasonably be expected to give the notice desired.

In the case of **Scenarios, Inc. and/or Rhotziv Bago V. Jelly Vinluan (2008)**, the court considered as substantial compliance the service of summons by registered mail at respondent's place of business explaining therein that technical rules of procedure are not strictly applied in quasi-judicial proceedings; only substantial compliance is required.

Similarly, in the present case at hand, records show that the Notice of Hearing and WSD were served thru mail via JRS Express, however, the same were unsuccessful because of unknown address of the consignee. Be it noted that said address of the consignee was taken from the importation documents as submitted. Subsequently, Notice of Hearing and WSD were posted at the BOC Official Website and Bulletin Board.

Thus, this office opines that the above-mentioned attempt to deliver the Notice of Hearing and WSD and posting the same at the BOC Official Website and Bulletin Board are sufficient enough to comply with the procedural due process as required by law.

Anent the issue on the forfeiture of goods, Section 1113 paragraphs (f), (i) and (l) (3) and (4) of the CMTA is explicit:

SEC. 1113. Property Subject to Seizure and Forfeiture. –
Property that shall be subject to seizure and forfeiture include:

(f) Goods, the importation or exportation of which are effected or attempted contrary to law, or any goods of prohibited importation or exportation, and all other goods which, in the opinion of the District Collector, have been used, are or were entered to be used as instruments in the importation or the exportation of the former.

(i) Any package of imported goods which is found upon examination to contain goods not specified in the invoice or goods declaration including all other packages purportedly containing imported goods similar to those declared in the invoice or goods declaration to be the contents of the misdeclared package shall be liable to seizure and forfeiture.

(l) Goods sought to be imported or exported:

(3) through a false declaration or affidavit executed by the owner, importer, exporter, or consignee concerning the importation of such goods;

(4) On the strength of a false invoice or other document executed by the owner, importer, exporter, or consignee concerning the importation or exportation of such goods; or

xxx

Applying the abovementioned provisions of law in the case at hand, this office ruled that importation of subject shipment is contrary to law. Be it noted that subject shipment was declared in the commercial invoice as *“one (1) pc. T-shirt, two (2) pcs. Windbreaker Jacket, five (5) pcs. Terno Pants, seventeen (17) pcs. Terno Shorts, three (3) pcs. Jacket Terno, five (5) pcs. Dress with Belt, two (2) pcs. Non Tarnish Necklace”* contrary to the findings of the Acting Customs Examiner that the same contained **nine (9) pcs. assorted Chanel clothing, four (4) pcs. assorted Gucci clothing, four (4) pcs. assorted Yves Saint Laurent clothing, three (3) assorted Burberry clothing, two (2) pcs. assorted Louis Vuitton clothing, one (1) pc. Versace clothing, three (3) pcs. assorted Fashion clothing, five (5) pcs. assorted Eunice Fashion clothing, nineteen (19) pcs. assorted Christian Dior clothing, one (1) pc. Fashion Jewels bracelet, two (2) pairs of Fashion Jewels earring and two (2) pairs of Fashion Jewels necklace.**


All told, subject shipment is liable for forfeiture for having been imported in violation of Section 1113 paragraphs (f), (i) and (l) (3) and (4) of R.A. No. 10863 otherwise known as the CMTA.

WHEREFORE, by virtue of the authority vested in me by law, it is hereby ordered and decreed that **shipment said to contain “ANC9999 SEE ORIGINAL INVOICE RTN ORIG AWB 7700 0354 2678”** which arrived at Federal Express (FedEx) Clark Hub on 30 September 2022 under House Airway Bill No. 609794581200 from Alaska, USA but found to contain nine (9) pcs. assorted Chanel clothing, four (4) pcs. assorted Gucci clothing, four (4) pcs. assorted Yves Saint Laurent clothing, three (3) assorted Burberry clothing, two (2) pcs. assorted Louis Vuitton clothing, one (1) pc. Versace clothing, three (3) pcs. assorted Fashion clothing, five (5) pcs. assorted Eunice Fashion clothing, nineteen (19) pcs. assorted Christian Dior clothing, one (1) pc. Fashion Jewels bracelet, two (2) pairs of Fashion Jewels earring and two (2) pairs of Fashion Jewels necklace, subject of this seizure and forfeiture proceeding, be **FORFEITED** in favor of the Government to be disposed of in the manner provided for by law.

Let copies of the Order be furnished all parties and offices for their information.

SO ORDERED.

Port of Clark International Airport, Clark Freeport Zone, Pampanga, 28 December 2022.

JOHN M. SIMON
Officer-In-Charge, Port of Clark 

Copy furnish:

*Mary Joy Cabato
FC INTERNATIONAL MESSENGER
Valenzuela City 1440*

*Karl S. Cortes
Special Duty Collector, FedEx*

*Japhet G. Mercado
Warehouseman, FedEx*

ESS-Port of Clark

CIIS-Port of Clark