



REPUBLIC OF THE PHILIPPINES
DEPARTMENT OF FINANCE
BUREAU OF CUSTOMS

A modernized and credible customs administration that upholds good governance and is among the world's best

Republic of the Philippines,

Seizure Identification
No. CFZ **303-2023**

-versus-

Shipment said to contain **“MINI DRESS COTTON, TSHIRT MEN’S, PAJAMA COTTON, SKIRT COTTON, POLO SHIRT COTTON, BLOUSE SILK”** bound to Pasadena, Texas, USA which will be shipped thru United Parcel Service (UPS) Clark on 14 April 2023 under House Airway Bill No. W1F640CNVNT but found to contain **various bags (9 pcs. LV, 3 pcs. Dior, 2 pcs. Gucci, 2 pcs. YSL), wallets (5 pcs. Gucci, 4 pcs. LV, 2 pcs. Dior), perfumes (2 pcs. Armani, 1 pc. Versace, 2 pcs. Paco Rabanne, 2 pcs. Dior, 2 pcs. D & G, 1 pc. Tom Ford, 1 pc. MJ, 3 pcs. Chanel, 1 pc. YSL, 1 pc. Boss, 1 pc. Gucci, 2 pcs. Maison, 1 pc. Balenciaga), 1 pc. Prada Belt, 2 pcs. LV Dress and 2 pcs. LV purse**

Exporter/Shipper:

JAMALIA PAUTIN

Leah & Rico Cellphone Accessories, 2nd Flr.
Center Mall, Greenhills, San Juan, Manila 1502

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification
No. CFZ **304-2023**

-versus-

Shipment said to contain **“MINI DRESS SILK, TERNO SHORT COTTON, TSHIRT MEN’S, SKIRT COTTON, TSHIRT COTTON, PAJAMA COTTON, SOCK COTTON”** bound to Rialto, California, USA which will be shipped thru United Parcel Service (UPS) Clark on 14 April 2023 under House Airway Bill No. W1F6408FTLH but found to contain **various bags (1 pc. Fendi, 2 pc. LV, 3 pcs. Gucci, 1 pc. Burberry), perfumes (24 pcs. Chanel, 1 pc. Tom Ford, 1 pc. By Redo, 1 pc. Dior, 1 set Jean Paul Gaultier, 2 pcs. Giorgio Armani, 24 pcs. Burberry, 12 pcs. Versace, 24 pcs. YSL), skirts (1 pc. Hermes, 1 pc LV, 1 pc. Barbie, 1 pc. Gucci), swimsuits (2 pcs. Dior, 2 pcs. Versace, 2 pcs. LV), sunglasses (3 pcs. LV, 1 pc. Burberry, 1 pc. Hermes, 1 pc. Chanel, 1 pc. Versace),**



bucket hats (2 pcs. LV, 2 pcs. Prada, 1 pc. Burberry, 1 pc. Chanel, 1 pc. Fendi, 1 pc. Gucci), 1 pc. LV Cap, 1 pc. LV and 1 pc. Burberry wallets, 1 pc. LV purse, 1 pc. LV belt, 1 pc. Dress, 1 pc. LV and 2 pcs. Gucci sneakers

Exporter/Shipper:

JAMALIA PAUTIN

Leah & Rico Cellphone Accessories, 2nd Flr.
Center Mall, Greenhills, San Juan, Manila 1502

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification

No. CFZ **303-2023**

-versus-

Shipment said to contain "TSHIRT COTTON, POLO DRESS, PAJAMA COTTON, SILK DRESS, COTTON SKIRT, KNITTED BLOUSE, SILK SCARF, HOODIES COTTON" bound to Palm Coast, Florida, USA which will be shipped thru United Parcel Service (UPS) Clark on 17 April 2023 under House Airway Bill No. W1F64097MHC but found to contain various perfumes (36 pcs. Versace, 24 pcs. Burberry, 12 pcs. MJ, 12 pcs. Boss, 12 pcs. Chanel, 12 pcs. Dior, 1 pc. YSL), tumblers (2 pcs. Dior, 1 pc. Hermes, 3 pcs. Chanel, 1 pc. Gucci, 1 pc. LV), 10 pcs. Fleece blankets, 3 pcs. Dior bedsheets, slip on (1 pc. Chanel, 1 pc. Dior, 2 pcs. LV), 1 pc. Gucci wallet, 12 pcs. assorted coin purse, 1 pc. Dior and 1 pc. Prada bucket hats and 1 pc. Gucci cap

Exporter/Shipper:

JAMALIA PAUTIN

Leah & Rico Cellphone Accessories, 2nd Flr.
Center Mall, Greenhills, San Juan, Manila 1502

Claimant.

X-----X

DECISION

This resolves the seizure and forfeiture proceedings instituted against the above-captioned shipments for violation of Section 1113 (f) and (l) (3 & 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 14 and 17 April 2023, three (3) shipments bound to USA under the name of JAMALIA PAUTIN with address at Leah & Rico Cellphone Accessories, 2nd Flr. Center Mall, Greenhills, San Juan, Manila 1502 arrived at the United Parcel Service (UPS) gateway facility and marked for verification/physical examination by the X-ray Inspector.

On 26 April 2023, Trade Control Examiner Judith Cagampang conducted physical examination on the subject shipments in the presence of UPS Representative with the following findings:

ARRIVAL DATE	HOUSE AIRWAY BILL NO.	AS DECLARED IN THE INVOICE	AS FOUND
04-14-23	W1F640CNVNT	48 pkg. Mini Dress Cotton, Tshirt Men's, Pajama Cotton, Skirt Cotton, Polo Shirt Cotton, Blouse Silk Value: USD 144.00 Gross Weight: 25 kgs.	<ul style="list-style-type: none"> • Various bags (9 pcs. LV, 3 pcs. Dior, 2 pcs. Gucci, 2 pcs. YSL) • Various wallets (5 pcs. Gucci, 4 pcs. LV, 2 pcs. Dior) • Various perfumes (2 pcs. Armani, 1 pc. Versace, 2 pcs. Paco Rabanne, 2 pcs. Dior, 2 pcs. D & G, 1 pc. Tom Ford, 1 pc. MJ, 3 pcs. Chanel, 1 pc. YSL, 1 pc. Boss, 1 pc. Gucci, 2 pcs. Maison, 1 pc. Balenciaga) • 1 pc. Prada Belt • 2 pcs. LV Dress • 2 pcs. LV purse
04-14-23	W1F6408FTLH	46 pkg. Mini Dress Silk, Terno Short Cotton, Tshirt Men's, Skirt Cotton, Tshirt Cotton, Pajama Cotton, Sock Cotton Value: USD 184.00 Gross Weight: 25 kgs.	<ul style="list-style-type: none"> • Various bags (1 pc. Fendi, 2 pc. LV, 3 pcs. Gucci, 1 pc. Burberry) • Various perfumes (24 pcs. Chanel, 1 pc. Tom Ford, 1 pc. By Redo, 1 pc. Dior, 1 set Jean Paul Gaul tier, 2 pcs. Giorgio Armani, 24 pcs. Burberry, 12 pcs. Versace, 24 pcs. YSL) • Various skirts (1 pc. Hermes, 1 pc LV, 1 pc. Barbie, 1 pc. Gucci) • Various swimsuits (2 pcs. Dior, 2 pcs. Versace, 2 pcs. LV) • Various sunglasses (3 pcs. LV, 1 pc. Burberry, 1 pc. Hermes, 1 pc. Chanel, 1 pc. Versace) • Various bucket hats (2 pcs. LV, 2 pcs. Prada, 1 pc. Burberry, 1 pc. Chanel, 1 pc. Fendi, 1 pc. Gucci) • 1 pc. LV Cap • 1 pc. LV wallet • 1 pc. Burberry wallet • 1 pc. LV purse • 1 pc. LV belt • 1 pc. dress • 1 pc. LV sneaker • 2 pcs. Gucci sneakers
04-17-23	W1F64097MHC	45 pkg. Tshirt Cotton, Polo Dress, Pajama Cotton, Silk Dress, Cotton Skirt, Knitted Blouse, Silk Scarf, Hoodies Cotton Value: USD 180.00	<ul style="list-style-type: none"> • Various perfumes (36 pcs. Versace, 24 pcs. Burberry, 12 pcs. MJ, 12 pcs. Boss, 12 pcs. Chanel, 12 pcs. Dior, 1 pc. YSL) • Various tumblers (2 pcs. Dior, 1 pc. Hermes, 3 pcs. Chanel, 1 pc. Gucci, 1 pc. LV) • 10 pcs. Fleece blankets • 3 pcs. Dior bedsheet

		Gross Weight: 25 kgs.	<ul style="list-style-type: none"> • Various slip on (1 pc. Chanel, 1 pc. Dior, 2 pcs. LV) • 1 pc. Gucci wallet • 12 pcs. assorted coin purse • 1 pc. Dior bucket hat • 1 pc. Prada bucket hats • 1 pc. Gucci cap
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Based on the abovementioned discrepancy between the goods found during the physical examination and goods declared in the commercial invoices, Ms. Maricar Go, Officer-In-Charge (OIC) Export Unit, and Trade Control Examiner Cagampang, through Atty. Lilibeth Sandag, Deputy Collector for Operations, submitted a Memorandum dated 29 May 2023 recommending the issuance of a Warrant of Seizure and Detention (WSD) against the subject shipments for violation of Section 1113 (l) (3) and (4) of the CMTA.

On 07 July 2023, a WSD docketed as Seizure Identification (S.I.) Nos. CFZ 303-2023, 304-2023 and 305-2023 was issued by then District Collector of this Port, Atty. Ricardo Morales II, against the subject shipments.

Thereafter, hearings were scheduled on 10 and 11 August 2023, however, no representative from claimant (exporter/shipper) appeared on the appointed date of the hearing.

In a Disposition Form dated 04 October 2023 from SP/Capt. Arnel A. Baylosis, District Commander, this Port, it is stated that the WSD and Notice of Hearing were not served because the exporter/shipper and address are fictitious/insufficient.

Thus, we resolve.

ISSUE:

Whether or not the subject shipments 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 at hand, records show that serving of the WSD and Notice of Hearing was unsuccessful considering that the exporter/shipper and address are fictitious/insufficient. Hence, the same were posted at the FedEx, and BOC Bulletin Board and Official Website in compliance with Sections 6.5.2 and 10.13 of Customs Administrative Order (CAO) No. 10-2020, to wit:

6.5.2. x x x If the owner is unknown, with insufficient address, or a foreign entity or individual, service shall be effected by posting of the WSD by the ESS in the bulletin board of the concerned collection district office, and by electronic posting through the BOC website, or printed publication, for fifteen (15) days.



10.13. Notice of Hearing shall be served by personal service or, if not practicable by reason of distance and lack of personnel to effect personal service, by private courier service; or posting in the bulletin board of the Law Division or equivalent office of the concerned Collection District for unknown claimants, with insufficient address or foreign claimants. x x x

Moreover, Section 1121 of the CMTA and Section 9.4 of the same CAO provides that “If, within fifteen (15) days calendar days after service of warrant and due notice, no owner or agent can be found or appears before the District Collector, the seized goods shall be forfeited *ipso facto* in favor of the government to be disposed of in accordance with the CMTA.”

In this case, since no claimant appeared despite due notice and service of warrant, the seized goods should be forfeited *ipso facto* in favor of the government and disposed of in accordance with the law.

Furthermore, the subject shipments were declared in the commercial invoices different to the findings of Trade Control Examiner Cagampang. As such, the same are considered goods subject to seizure and forfeiture under Section 1113 (f) and (l) (3 & 4) of the CMTA, to wit:

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

xxx

(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.

xxx

(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

All told, this Office finds it proper to forfeit the subject shipments for violation of Section 1113 (f) and (l) (3 & 4) of the CMTA.



WHEREFORE, by virtue of the authority vested in me by law, it is hereby ordered and decreed that **the goods subject of this seizure and forfeiture proceeding with S.I. Nos. 303-2023, 304-2023, and 305-2023** 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 to all parties and offices for their information.

SO ORDERED.

Port of Clark International Airport, Clark Freeport Zone, Pampanga,
_____.


ATTY. ERASTUS SANDINO B. AUSTRIA, CESO V
District Collector, Port of Clark

Copy furnished:

1. Owner/Consignee/Shipper
2. Unit/Office in Custody of the Goods
3. Chief, ACDD

