



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 **306-2023**

-versus-

Shipment said to contain **“WOMEN’S JOGGER – MADE OF COTTON WOVEN, 2IN1 FOLDABLE STORAGE BOX ORGANIZER, WOMEN’S DRESS – MADE OF COTTON WOVEN, WOMEN’S CROPTOP AND PANTS SET – MADE OF COTTON, WOMEN’S SHORTS – MADE OF COTTON, WOMEN’S PAJAMA SET – MADE OF COTTON”** bound to Odessa, Texas, USA which will be shipped thru United Parcel Service (UPS) Clark on 17 April 2023 under House Airway Bill No. R6X880JLVGY but found to contain **various bags (11 pcs. LV, 11 pcs. Chanel, 1 pc. Gucci, 2 pcs. YSL, 2 pcs. Fendi, 1 pc. Prada) and 6 pcs. Chanel wallets**

Exporter/Shipper:

BIENVENIDO BUSTOS

St. Thomas Street, St. Jude Village, San Fernando, Pampanga 2000 PH

Claimant.

x-----x

Republic of the Philippines,

Seizure Identification
No. CFZ **307-2023**

-versus-

Shipment said to contain **“WOMEN’S PAJAMA SET – MADE OF COTTON, WOMEN’S BLOUSE – MADE OF COTTON WOVEN, WOMEN’S BLOUSE AND PANTS SET – MADE OF COTTON WOVEN, WOMEN’S SHORT – MADE OF COTTON, WOMEN’S SWEATER – MADE OF COTTON WOVEN”** bound to Spring, Texas, USA which will be shipped thru United Parcel Service (UPS) Clark on 17 April 2023 under House Airway Bill No. R6X880JMVXB but found to contain **4 pcs. LV and 1 pc. Hermes bags, 1 pc. unbranded yellow dress, 2 pcs. Chanel broad denim hat, 52 pcs. assorted belts (Chanel and LV), 6 pcs. unbranded dress, 58 pcs. assorted T-shirts, 2 pcs. Dior pouches and 3 pcs. earrings**



Exporter/Shipper:
BIENVENIDO BUSTOS
St. Thomas Street, St. Jude Village, City of San
Fernando, Pampanga 2000 PH

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification
No. CFZ **308-2023**

-versus-

Shipment said to contain “**COTTON SOCKS, WOMEN’S PAJAMA SET – MADE OF COTTON, 2IN1 FOLDABLE STORAGE BOX ORGANIZER, MEN’S ROUND NECK T-SHIRT – MADE OF COTTON WOVEN, WOMEN’S DRESS – MADE OF COTTON WOVEN**” bound to Homestead, Florida, USA which will be shipped thru United Parcel Service (UPS) Clark on 18 April 2023 under House Airway Bill No. R6X880JKPTH but found to contain **various bags (2 pc. YSL, 1 pc. LV, 1 pc. Tory Burch, 9 pcs. MJ, 1 pc. Prada, 1 pc. Fendi, 1 pc. Chanel, 2 pcs. Gucci) and 1 pc. LV men’s wallet**

Exporter/Shipper:
BIENVENIDO BUSTOS
St. Thomas Street, St. Jude Village, City of San
Fernando 2000 PH

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification
No. CFZ **309-2023**

-versus-

Shipment said to contain “**WOMEN’S PANTS – MADE OF COTTON, WOMEN’S DRESS – MADE OF COTTON WOVEN, WOMEN’S JOGGER – MADE OF COTTON, WOMEN’S HOODIE JACKET – MADE OF COTTON, WOMEN’S JOGGER SET – MADE OF COTTON, WOMEN’S SLEEVELESS – MADE OF COTTON WOVEN**” bound to Shreveport, Louisiana, USA which will be shipped thru United Parcel Service (UPS) Clark on 15 April 2023 under House Airway Bill No. R6X880JRYDM but found to contain **various perfumes (24 pcs. Gucci Bloom, 24 pcs. Gucci Bamboo, 36 pcs. Tiffany & Co., 26 pcs. CK, 12 pcs. Jo Malone, 24 pcs. Chanel, 12 pcs. V & R, 12 pcs. Marc**



**Jacobs, 12 pcs. Victoria's Secret, 1 pc. Labo),
3 pcs. LV bangles and 1 pc. LV coin purse**

Exporter/Shipper:

BIENVENIDO BUSTOS

St. Thomas Street, St Jude Village, City of San
Fernando, Pampanga 2000 PH

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification
No. CFZ **310-2023**

-versus-

Shipment said to contain **“MEN'S ROUND
NECK T-SHIRT – MADE OF COTTON WOVEN,
WOMEN'S BLOUSE AND PANTS SET – MADE
OF COTTON WOVEN, WOMEN'S SHORTS –
MADE OF COTTON, WOMEN'S DRESS –
MADE OF COTTON WOVEN”** bound to
Fairfield, California, USA which will be shipped
thru United Parcel Service (UPS) Clark on 16
April 2023 under House Airway Bill No.
R6X880JKZFH but found to contain **various
bags (1 pc. Chanel, 1 pc. Fendi, 1 pc.
Valentino, 1 pc. Coach, 1 pc. LV, 1 pc.
Hermes, 1 pc. YSL, 1 pc. Prada), 1 pc. Fendi
shawl, 1 pc. Prada coin purse and 1 pc. YSL
wallet**

Exporter/Shipper:

BIENVENIDO BUSTOS

St. Thomas Street, St. Jude Village, City of San
Fernando, Pampanga 2000 PH

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification
No. CFZ **311-2023**

-versus-

Shipment said to contain **“WOMEN'S PAJAMA
SET – MADE OF COTTON, WOMEN'S
JOGGER – MADE OF COTTON WOVEN,
WOMEN'S POLO LONGSLEEVE – MADE OF
COTTON WOVEN, WOMEN'S BLOUSE –
MADE OF COTTON WOVEN”** bound to
Philadelphia, Pennsylvania, USA which will be
shipped thru United Parcel Service (UPS) Clark
on 17 April 2023 under House Airway Bill No.



R6X880JRCH7 but found to contain **various bags (1 pc. Gucci backpack, 1 pc. black Saint Laurent shoulder, 1 pc. lavender Chanel shoulder, 1 pc. white YSL shoulder, 1 pc. Burberry belt), 1 pc. white dress, 2 pcs. Burberry shirts, 1 pc. Burberry bonnet, 1 pc. LV bangle and 1 pc. Gucci belt**

Exporter/Shipper:

BIENVENIDO BUSTOS

St. Thomas Street, St. Jude Village, City of San Fernando, Pampanga 2000 PH

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification
No. CFZ **312-2023**

-versus-

Shipment said to contain **“WOMEN’S SKIRT – MADE OF COTTON, WOMEN’S DRESS – MADE OF COTTON WOVEN, WOMEN’S BLOUSE – MADE OF COTTON WOVEN, WOMEN’S PAJAMA SET – MADE OF COTTON, COTTON CANVAS APRON, COTTON BATHROBE TOWELS”** bound to Humble, Texas, USA which will be shipped thru United Parcel Service (UPS) Clark on 17 April 2023 under House Airway Bill No. R6X880JQRCL but found to contain **various perfumes (36 pcs. Tiffany & Co., 12 pcs. V & R, 12 pcs. Nomade, 12 pcs. Chanel, 5 pcs. Tom Ford 100ml) and 6 pcs. Tiffany & Co. tumblers**

Exporter/Shipper:

BIENVENIDO BUSTOS

St. Thomas Street, St. Jude Village, City of San Fernando, Pampanga 2000 PH

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification
No. CFZ **313-2023**

-versus-

Shipment said to contain **“WOMEN’S PAJAMA SET – MADE OF COTTON, WOMEN’S BLOUSE AND PANTS – MADE OF COTTON WOVEN, MEN’S ROUND NECK T-SHIRT –**



MADE OF COTTON WOVEN, WOMEN'S SHORTS – MADE OF COTTON, WOMEN'S DRESS – MADE OF COTTON WOVEN” bound to Dundalk, Maryland, USA which will be shipped thru United Parcel Service (UPS) Clark on 17 April 2023 under House Airway Bill No. R6X880K3F3Z but found to contain **various bags (16 pcs. LV, 14 pcs. Dior, 1 pc. Marc Jacobs, 1 pc. Chanel, 2 pcs. Fendi, 1 pc. YSL, 1 pc. Gucci) and 7 pcs. LV wallets**

Exporter/Shipper:

BIENVENIDO BUSTOS

St. Thomas Street, St. Jude Village, City of San Fernando, Pampanga 2000 PH

Claimant.

X-----X

Republic of the Philippines,

Seizure Identification
No. CFZ **314-2023**

-versus-

Shipment said to contain **“WOMEN'S SQUAREPANTS – MADE OF COTTON WOVEN, PLAIN TSHIRT (UNISEX) – MADE OF COTTON, WOMEN'S DRESS – MADE OF COTTON WOVEN, WOMEN'S SWEATER – MADE OF COTTON WOVEN, MENS BOXER SHORT – MADE OF COTTON, 100% COTTON POLYESTER BEDSHEET DOUBLE SIZE”** bound to Pensacola, Florida, USA which will be shipped thru United Parcel Service (UPS) Clark on 11 April 2023 under House Airway Bill No. R6X880JJPGR but found to contain **various bags (7 pcs. LV, 6 pcs. Prada, 4 pcs. Chanel, 2 pcs. Dior, 2 pcs. YSL, 2 pcs. Gucci), 15 pcs. LV and 1 pc. Goyard purses/wallets, 5 pcs. LV and 3 pcs. Chanel card holder, 2 pcs. Fendi and 2 pcs. Chanel jewelry and 8 pcs. bag accessories (YSL, LV, Chanel)**

Exporter/Shipper:

BIENVENIDO BUSTOS

St. Thomas Street, St. Jude Village, City of San Fernando, Pampanga 2000 PH

Claimant.

X-----X



-versus-

Shipment said to contain “**WOMEN’S PAJAMA SET – MADE OF COTTON, 2IN1 FOLDABLE STORAGE BOX ORGANIZER, WOMEN’S JOGGER SET – MADE OF COTTON, WOMEN’S BLOUSE – MADE OF COTTON WOVEN, WOMEN’S SHORTS – MADE OF COTTON**” bound to Port St. Lucie, Florida, USA which will be shipped thru United Parcel Service (UPS) Clark on 17 April 2023 under House Airway Bill No. R6X880JH9ST but found to contain **various bags (2 pcs. LV, 2 pcs. Fendi, 8 pcs. Chanel, 2 pcs. Marc Jacobs, 1 pc. MK, 1 pc. YSL, 6 pcs. Dior, 4 pcs. Versace, 2 pcs. Hermes, 1 pc. Coach) and 2 pcs. Gucci and 2 pcs. LV shirts**

Exporter/Shipper:

BIENVENIDO BUSTOS

St. Thomas Street, St. Jude Village, City of San Fernando, Pampanga 2000 PH

Claimant.

X-----X

-versus-

Shipment said to contain “**WOMEN’S PAJAMA SET – MADE OF COTTON, WOMEN’S BLOUSE AND PANTS – MADE OF COTTON WOVEN, MEN’S ROUND NECK T-SHIRT – MADE OF COTTON WOVEN, WOMEN’S PAJAMA SET – MADE OF COTTON, WOMEN’S SHORTS – MADE OF COTTON**” bound to Madison, Wisconsin, USA which will be shipped thru United Parcel Service (UPS) Clark on 17 April 2023 under House Airway Bill No. R6X880JMMTT but found to contain **various sling bags (1 pc. MJ orange, 1 pc. MJ white snoopy, 1 pc. Chanel blue, 1 pc. YSL black, 1 pc. MJ blue snoopy), bags (1 pc. MJ red, 1 pc. MJ orange, 1 pc. LV black, 1 pc. Gucci gray, 1 pc. MJ black/beige, 1 pc. MJ yellow snoopy, 1 pc. leather and 1 pc. fabric Chanel) and 3 pcs. Gucci shirts**



Exporter/Shipper:
BIENVENIDO BUSTOS
 St. Thomas Street, St. Jude Village, City of San
 Fernando, Pampanga 2000 PH

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).

On 11, 15, 16, 17 and 18 April 2023, eleven (11) shipments bound to USA under the name of BIENVENIDO BUSTOS with address at St. Thomas Street, St. Jude Village, San Fernando, Pampanga 2000 PH 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
04-17-23	R6X880JLVGY	<ul style="list-style-type: none"> • 8 pcs. Women's Jogger – Made of Cotton Woven • 8 pcs. 2in1 Foldable Storage Box Organizer • 6 pcs. Women's Dress – Made of Cotton Woven • 8 pcs. Women's Croptop and Pants Set – Made of Cotton • 7 pcs. Women's Shorts – Made of Cotton • 8 pcs. Women's Pajama Set – Made of Cotton <p>Value: USD 241.00 Gross Weight: 21 kgs.</p>	<ul style="list-style-type: none"> • Various bags (11 pcs. LV, 11 pcs. Chanel, 1 pc. Gucci, 2 pcs. YSL, 2 pcs. Fendi, 1 pc. Prada) • 6 pcs. Chanel wallets
04-17-23	R6X880JMVXB	<ul style="list-style-type: none"> • 7 pcs. Women's Pajama Set – Made of Cotton • 7 pcs. Women's Blouse – Made of Cotton Woven • 8 pcs. Women's Blouse and Pants Set – Made of Cotton Woven • 6 pcs. Women's Shorts – Made of Cotton • 5 pcs. Women's Sweater – Made of Cotton Woven <p>Value: USD 182.00 Gross Weight: 23 kgs.</p>	<ul style="list-style-type: none"> • 4 pcs. LV bags • 1 pc. Hermes bag • 1 pc. unbranded yellow dress • 2 pcs. Chanel broad denim hat • 52 pcs. assorted belts (Chanel and LV) • 6 pcs. unbranded dresses • 58 pcs. assorted T-shirts • 2 pcs. Dior pouches • 3 pcs. earrings



04-18-23	R6X880JKPTH	<ul style="list-style-type: none"> • 18 pcs. Cotton Socks • 7 pcs. Women's Pajama Set – Made of Cotton • 6 pcs. 2in1 Foldable Storage Box Organizer • 9 pcs. Men's Round Neck T-shirt – Made of Cotton Woven • 10 pcs. Women Dress – Made of Cotton Woven <p>Value: USD 203.00 Gross Weight: 15 kgs.</p>	<ul style="list-style-type: none"> • Various bags (2 pc. YSL, 1 pc. LV, 1 pc. Tory Burch, 9 pcs. MJ, 1 pc. Prada, 1 pc. Fendi, 1 pc. Chanel, 2 pcs. Gucci) • 1 pc. LV men's wallet
04-15-23	R6X880JRYDM	<ul style="list-style-type: none"> • 6 pcs. Women's Pants – Made of Cotton • 5 pcs. Women's Dress – Made of Cotton Woven • 8 pcs. Women's Jogger – Made of Cotton • 3 pcs. Women's Hoodie Jacket – Made of Cotton • 8 pcs. Jogger Set – Made of Cotton • 15 pcs. Women's Sleeveless – Made of Cotton Woven <p>Value: USD 157.00 Gross Weight: 12.60 kgs.</p>	<ul style="list-style-type: none"> • Various perfumes (24 pcs. Gucci Bloom, 24 pcs. Gucci Bamboo, 36 pcs. Tiffany & Co., 26 pcs. CK, 12 pcs. Jo Malone, 24 pcs. Chanel, 12 pcs. V & R, 12 pcs. Marc Jacobs, 12 pcs. Victoria's Secret, 1 pc. Labo) • 3 pcs. LV bangles • 1 pc. LV coin purse
04-16-23	R6X880JKZFH	<ul style="list-style-type: none"> • 3 pcs. Men's Round Neck T-shirt – Made of Cotton Woven • 5 pcs. Women Blouse and Pants Set – Made of Cotton Woven • 4 pcs. Women's Short – Made of Cotton • 4 pcs. Women's Dress – Made of Cotton Woven <p>Value: USD 80.00 Gross Weight: 8 kgs.</p>	<ul style="list-style-type: none"> • Various bags (1 pc. Chanel, 1 pc. Fendi, 1 pc. Valentino, 1 pc. Coach, 1 pc. LV, 1 pc. Hermes, 1 pc. YSL, 1 pc. Prada) • 1 pc. Fendi shawl • 1 pc. Prada coin purse • 1 pc. YSL wallet
04-17-23	R6X880JRCH7	<ul style="list-style-type: none"> • 5 pcs. Women's Pajama Set – Made of Cotton • 5 pcs. Women's Jogger – Made of Cotton Woven • 5 pcs. Women's Polo Longsleeve – Made of Cotton Woven • 5 pcs. Women's Blouse – Made of Cotton Woven <p>Value: USD 90.00 Gross Weight: 11.50 kgs.</p>	<ul style="list-style-type: none"> • Various bags (1 pc. Gucci backpack, 1 pc. black Saint Laurent shoulder, 1 pc. lavender Chanel shoulder, 1 pc. white YSL shoulder, 1 pc. Burberry belt) • 1 pc. white dress • 2 pcs. Burberry shirts • 1 pc. Burberry bonnet • 1 pc. LV bangle • 1 pc. Gucci belt

04-15-23	R6X880JQRCL	<ul style="list-style-type: none"> • 4 pcs. Women's Skirt – Made of Cotton • 8 pcs. Women's Dress – Made of Cotton Woven • 6 pcs. Women's Blouse – Made of Cotton Woven • 5 pcs. Women's Pajama Set – Made of Cotton • 2 pcs. Cotton Canvas Apron • 3 pcs. Cotton Bathrobe Towels <p>Value: USD 108.00 Gross Weight: 9 kgs.</p>	<ul style="list-style-type: none"> • Various perfumes (36 pcs. Tiffany & Co., 12 pcs. V & R, 12 pcs. Nomade, 12 pcs. Chanel, 5 pcs. Tom Ford 100ml) • 6 pcs. Tiffany & Co. tumblers
04-17-23	R6X880K3F3Z	<ul style="list-style-type: none"> • 6 pcs. Women's Pajama Set – Made of Cotton • 5 pcs. Women's Blouse and Pants – Made of Cotton Woven • 8 pcs. Men's Round Neck T-Shirt – Made of Cotton Woven • 5 pcs. Women's Shorts – Made of Cotton • 5 pcs. Women's Dress – Made of Cotton Woven <p>Value: USD 151.00 Gross Weight: 21.50 kgs.</p>	<ul style="list-style-type: none"> • Various bags (16 pcs. LV, 14 pcs. Dior, 1 pc. Marc Jacobs, 1 pc. Chanel, 2 pcs. Fendi, 1 pc. YSL, 1 pc. Gucci) • 7 pcs. LV wallets
04-11-23	R6X880JJPGR	<ul style="list-style-type: none"> • 9 pcs. Women's Squarepants – Made of Cotton Woven • 14 pcs. Plain Tshirt (Unisex) – Made of Cotton • 8 pcs. Women's Dress – Made of Cotton Woven • 8 pcs. Women's Sweater – Made of Cotton Woven • 10 pcs. Mens Boxer Short – Made of Cotton • 8 pcs. 100% Cotton Polyester Bedsheet Double Size <p>Value: USD 220.00 Gross Weight: 25 kgs.</p>	<ul style="list-style-type: none"> • Various bags (7 pcs. LV, 6 pcs. Prada, 4 pcs. Chanel, 2 pcs. Dior, 2 pcs. YSL, 2 pcs. Gucci) • 15 pcs. LV purses/wallets • 1 pc. Goyard wallet • 5 pcs. LV card holder • 3 pcs. Chanel card holder • 2 pcs. Fendi jewelry • 2 pcs. Chanel jewelry • 8 pcs. bag accessories (YSL, LV, Chanel)
04-17-23	R6X880JH9ST	<ul style="list-style-type: none"> • 8 pcs. Women's Pajama Set – Made of Cotton • 8 pcs. 2in1 Foldable Storage Box Organizer • 9 pcs. Women's Jogger Set – Made of Cotton • 10 pcs. Women's Blouse – Made of Cotton Woven • 9 pcs. Women's Shorts – Made of Cotton <p>Value: USD 237.00 Gross Weight: 21 kgs.</p>	<ul style="list-style-type: none"> • Various bags (2 pcs. LV, 2 pcs. Fendi, 8 pcs. Chanel, 2 pcs. Marc Jacobs, 1 pc. MK, 1 pc. YSL, 6 pcs. Dior, 4 pcs. Versace, 2 pcs. Hermes, 1 pc. Coach) • 2 pcs. Gucci shirts • 2 pcs. LV shirts



04-17-23	R6X880JMMTT	<ul style="list-style-type: none"> • Women's Pajama Set – Made of Cotton • Women's Blouse and Pants – Made of Cotton Woven • Men's Round Neck T-Shirt – Made of Cotton Woven • Women's Pajama Set – Made of Cotton • Women's Shorts – Made of Cotton <p>Value: USD 121.00 Gross Weight: 17.50 kgs.</p>	<ul style="list-style-type: none"> • Various sling bags (1 pc. MJ orange, 1 pc. MJ white snoopy, 1 pc. Chanel blue, 1 pc. YSL black, 1 pc. MJ blue snoopy) • Various bags (1 pc. MJ red, 1 pc. MJ orange, 1 pc. LV black, 1 pc. Gucci gray, 1 pc. MJ black/beige, 1 pc. MJ yellow snoopy, 1 pc. leather and 1 pc. fabric Chanel) • 3 pcs. Gucci shirts
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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 306-2023, 307-2023, 308-2023, 309-2023, 310-2023, 311-2023, 312-2023, 313-2023, 314-2023, 315-2023 and 316-2023 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. 306-2023, 307-2023, 308-2023, 309-2023, 310-2023, 311-2023, 312-2023, 313-2023, 314-2023, 315-2023 and 316-2023 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

