



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

PUERTO PRINCESA SEIZURE  
IDEN. NO. 04-2024

- versus -

Six (6) boxes of Astro Cigarettes with a total estimated market value of eight hundred twenty-nine thousand pesos (Php829,000.00)

**Unknown Claimant.**

X -----X

**DECISION**

This resolves the seizure proceeding instituted against the above-mentioned goods for violation of Section 1113 and Section 1401 of R.A. 10863 otherwise known as the "Customs Modernization and Tariff Act" (CMTA), in relation to Bureau of Internal Revenue (BIR) rules and regulations;

The antecedent facts of the instant seizure case are as follows:

On 18 February 2024, personnel of Coast Guard Station South Central Palawan together with Coast Guard Intelligence Unit - Palawan conducted an anti-smuggling operation at Sitio Dungguan, Brgy. Calasaguen, Brooke's Point, Palawan. This resulted to confiscation of abandoned smuggled cigarettes with a total estimated market value of eight hundred twenty-nine thousand pesos (PHP 829,000.00).

Thereafter, the apprehending operatives conducted an inventory of the goods, which yielded the following items, to wit:

QUANTITY	ARTICLES AND DESCRIPTION
6 Boxes	Astro Cigarettes

On 20 February 2024, CG ENS Ralph Christian P. Rancho, Coast Guard Station South Central Palawan, requested the District Collector, this Port, through Gladys D. Fontanilla-Estrada, Port Collector, Sub-Port of Puerto Princesa for the issuance of the Warrant of Seizure and Detention (WSD) against the above-described articles;

Finding existence of probable cause, the District Collector, Port of Batangas, issued a Warrant of Seizure and Detention (WSD) docketed under Puerto Princesa Seizure Identification No. 04-2024, dated on the 1<sup>st</sup> day of March 2024, against the subject goods/items for violation of Section 1113 (A), (F), (K) and (L) and Section 1401 of the CMTA, in relation to BIR rules and regulations;

A notice was sent to the claimants directing to submit a Position Paper together with the documentary evidence and affidavits of witnesses within seven (7) working days from receipt of the notice;

Despite the lapse of more than seven days, the claimant failed to submit its position paper as directed. Consequently, the instant case was submitted for resolution based on the uncontroverted documents on record;

In the absence of any evidence to refute the violations charged against the subject goods/articles, this Office finds the above-described articles liable for forfeiture for violation of Section 1113 paragraph (a), (f), (k) and (l) of the CMTA, in relation to BIR rules and regulations;





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*

**“Section 1113. Property Subject to Seizure and Forfeiture.** - Property that shall be subject to seizure and forfeiture include:

(a) Any vehicle, vessel, or aircraft, including cargo, which shall be used unlawfully in the importation or exportation of goods or in conveying or transporting smuggled goods in commercial quantities into or from any Philippine port or place. The mere carrying or holding on board of smuggled goods in commercial quantities shall subject such vehicle, vessel, aircraft, or any other craft to forfeiture: Provided, that the vehicle, vessel, aircraft or any other craft is not used as a common carrier which has been chartered or leased for purposes of conveying or transporting persons or cargo;

(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;

(k) Any conveyance actually used for the transport of the goods subject to forfeiture under this Act, with its equipage or trappings, and any vehicle similarly used, together with its equipment and appurtenances. The mere conveyance of smuggled goods by such transport vehicle shall be sufficient cause for the outright seizure and confiscation of such transport vehicle but for the forfeiture shall not be effected if it is established that the owner of the means of conveyance used as aforesaid, is engaged as common carrier and not chartered or leased, or that the agent in charge thereof at the time, has no knowledge of the unlawful act;

(l) Goods sought to be imported or exported;

(1) Without going through a customs office, whether the act was consummated, frustrated, or attempted;

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

(5) Through any other practice or device contrary to law by means of which such goods entered through a customs office to the prejudice of the government.”

Moreover, herein Claimant failed to overcome the burden of proof in forfeiture proceedings, to wit:

**“Section 1123.** In all proceedings for the forfeiture of any vehicle, vessel, aircraft, or goods under this Act the burden of proof shall be borne by the Claimant.”







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*

**WHEREFORE**, by virtue of the authority vested in me by law, it is hereby ordered and decreed that the six (6) boxes of Astro Cigarettes be **FORFEITED** in favor of the Government to be disposed of in the manner provided for by law.

Let copies of this Decision be furnished all parties and offices concerned for their information and guidance.

SO ORDERED.

Port of Batangas, Philippines, MAY 13 2024

  
**ATTY. MA. RHEA M. GREGORIO**  
District Collector

