

REPUBLIC OF THE PHILIPPINES  
Court of Tax Appeals  
QUEZON CITY

Second Division

MILAGROS JAPZON UY,                    CTA CASE NO. 10170  
Petitioner,

-versus-

Members:  
RINGPIS-LIBAN, Chairperson, and  
MODESTO-SAN PEDRO, and  
FERRER-FLORES, JJ.

COMMISSIONER OF                    Promulgated:  
INTERNAL REVENUE,  
Respondent.

FEB 22 2024

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RESOLUTION

In a Resolution, dated 14 October 2022, the Court ordered petitioner’s counsel of record to (a) file one (1) additional copy of their “Motion to Withdraw as Counsel”; (b) file three (3) additional copies of the previously filed “Notice of Death”; (c) file proof that the proper heir or legal representative of petitioner was informed of their withdrawal; and (d) inform petitioner’s proper heir or legal representative that they are ordered to appear as substitute petitioner in this case. Orders (a) and (b) were reiterations of orders previously given by this Court through various Resolutions, with which petitioner’s counsel of record failed to fully comply.

The 14 October 2022 Resolution was sent to petitioner’s counsel of record and legal representative on 28 September 2023. As per the Records Verification, dated 4 January 2024, however, neither petitioner’s counsel nor their legal representative has complied with the directives of the Court.

Under *Section 3, Rule 17 of the 1997 Rules of Court, as amended*, the Court may *motu proprio* dismiss a case when the plaintiff fails to prosecute their action or comply with the directives of a court:

“SEC. 3. *Dismissal due to fault of plaintiff.*—If, for no justifiable cause, the plaintiff fails to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his or her action for an unreasonable length of time, or to comply with these Rules or any order of the court, the complaint may be dismissed upon motion of the defendant or upon the court’s own motion, without prejudice to the right of the defendant to prosecute his or her counter claim in the same or in a separate action. This dismissal shall have the effect of any adjudication on the merits, unless otherwise declared by the court.”

(Emphasis and underscoring supplied.)

In the case at bar, petitioner's counsel of record<sup>1</sup> has repeatedly failed to comply with the directives of this Court, while petitioner's legal representative has failed to appear as substitute petitioner, both despite notice. Considering these failures, both seem unwilling to pursue this case any further. The Court thus deems it appropriate to dismiss this Petition for Review.

**WHEREFORE**, the instant Petition for Review, filed on 24 September 2019 and docketed as CTA Case No. 10170, is hereby **DISMISSED** for failure to prosecute and to comply with the Court's orders.

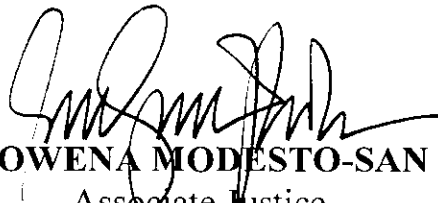
This dismissal shall not have the effect of an adjudication on the merits.

**SO ORDERED.**



**MA. BELEN M. RINGPIS-LIBAN**

Associate Justice



**MARIA ROWENA MODESTO-SAN PEDRO**

Associate Justice



**CORAZON G. FERRER-FLORES**

Associate Justice

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<sup>1</sup> It should be noted that their Motion to Withdraw has not yet been granted by the Court, in part because of their failure to comply with Our directives.