

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

**CHERRY SONG and SONG
GUOHUA,**

Petitioners,

CTA CASE NO. 10843

Members:

-versus-

**DEL ROSARIO, P.J., Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

**REY LEONARDO B.
GUERRERO, in his official
capacity as the
Commissioner of the
Bureau of Customs,**

Respondent.

Promulgated:

AUG 09 2023; 2:55 PM

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RESOLUTION

Records Verification dated July 25, 2023 shows that petitioners failed to comply with the Resolution dated May 18, 2023 with the following directives:

1. **DIRECTED to SHOW CAUSE** within five (5) days from notice why no sanction should be imposed for non-compliance with the Court's directive as stated in the Order dated March 1, 2023 and the Resolution dated March 16, 2023.
2. **DIRECTED**, for the **last time**, to (1) submit an Amended Judicial Affidavit; (2) comply with the Resolution dated February 28, 2023; and (3) submit the signed Notice of Withdrawal and the address of their new counsel, together with the latter's Entry of Appearance, within five (5) days from receipt hereof.

The Court cannot countenance the repeated failure of petitioners to comply with the Court's Order dated March 1, 2023,¹ and the Resolutions dated February 28, 2023,² March

¹ Docket, p. 261.

² *Id.*, pp. 251-252.

RESOLUTION

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Cherry Song and Song Guohua vs. Rey Leonardo B. Guerrero, in his official capacity as the Commissioner of the Bureau of Customs

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16, 2023,³ and May 18, 2023,⁴ despite the numerous opportunities given to them.

Due to petitioners' unjustified failure to obey the Court's previous orders, the presentation of petitioners' evidence has been held in abeyance since March 1, 2023 due to their inability to submit: (a) the appropriate Manifestation and Motion to qualify their proposed interpreter, Mr. Lee and (b) their Amended Judicial Affidavits to conform with the markings prescribed by the Court, among others.

Under Section 3, Rule 17 of the Revised Rules of Court, the case may be dismissed due to the fault of plaintiff to obey the lawful orders of the 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 counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court. (*Emphasis supplied*)

WHEREFORE, premises considered, this case is **DISMISSED** for petitioners' failure to obey the Court's orders without justifiable cause.

SO ORDERED.



ROMAN G. DEL ROSARIO

Presiding Justice



JEAN MARIE A. BACORRO-VILLENA

Associate Justice



LANEE S. CUI-DAVID
Associate Justice

³ *Id.*, p. 267.

⁴ *Id.*, pp. 270-271.