

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

SECOND DIVISION

ESPINELLI TRADING,

Petitioner,

- versus -

C.T.A. CASE NO. 6990

COMMISSIONER OF CUSTOMS, ET AL.,
Respondents.

Members:

CASTAÑEDA, JR., Chairman;
UY, and
ENRIQUEZ, JJ.

Promulgated:

OCT 26 2006

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RESOLUTION

Upon motion of the counsel for respondents, on the ground that this is the third time that counsel for petitioner failed to present Mr. Reynaldo C. Espinelli for the continuation of the direct examination, the direct testimony of Mr. Reynaldo C. Espinelli is stricken out of the records of this case and the case in caption is hereby DISMISSED for failure to prosecute (Section 3, Rule 17 of the 1997 Rules of Civil Procedure, as amended).

SO ORDERED.

Juanito C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

Erlinda P. Uy
ERLINDA P. UY
Associate Justice

Olga Palanca Enriquez
OLGA PALANCA ENRIQUEZ
Associate Justice