M.V. PANGILINAN & CO., INC.,
Petitioner,

- versus - C.T.A. CASE NO. 2284

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - x

Sept 29/75

R E S O L U T I O N

When this case was called for hearing on April 23, 1975, counsel for petitioner moved for postponement on the ground that petitioner cannot be found. It was then reset for hearing on July 2, 1975, but on said day petitioner's counsel again asked for postponement to ascertain the correct address of their client; so it was again reset for August 15, 1975. When called for hearing on August 15, petitioner's counsel submitted a written motion praying that they be allowed to withdraw as counsel alleging:

> 1. That the undersigned attorneys have been trying to contact the principal stockholders and officers of petitioner at their previous known addresses and exhausted all possible means to locate their whereabouts but their efforts proved to be futile;
>
> 2. That the undersigned attorneys have been informed by reliable sources that petitioner has already abandoned its business in the Philippines;
>
> 3. That on account of the foregoing reasons, it is no longer possible for the undersigned to handle the above-entitled case since they have no way of obtaining evidence from or conferring with responsible officers of the petitioner.

Considering the foregoing facts, respondent's counsel moved for the dismissal of the case for lack of interest to prosecute, which motion the Court finds to be well-taken.

WHEREFORE, this case is hereby dismissed without pronouncement as to costs.

SO ORDERED.

Quezon City, September 29, 1975.

ROMAN M. UMALI
Presiding Judge

RAMON L. AVANCEÑA
Associate Judge

ESTANISLAO R. ALVAREZ
Associate Judge