REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

FAITH IN GOD RPM PROFESSIONAL AND TECHNICAL CORPORATION,
Petitioner,

-versus-

BUREAU OF INTERNAL REVENUE,
Respondent.

CTA *EB* No. 2706
*(*CTA Case No. 10398)

Present:
DEL ROSARIO, *PJ,*
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, *and*
FERRER-FLORES, *JJ.*

Promulgated:
MAY 0 4 2023 4:02 pm

x- -x

RESOLUTION

In our *Resolution* dated 22 November 2022, the Court ordered petitioner to furnish the Court with the original copy of the *Secretary's Certificate* attached to its *Petition for Review*. Records Verification dated 28 December 2022 reveals that petitioner failed to do so.

In our *Resolution* dated 19 January 2023, petitioner was given anew a non-extendible period of five (5) days from notice to comply with the Court's directive in the *Resolution* dated 22 November 2022.

Notwithstanding these, Records Verification dated 9 March 2023 reveals that petitioner failed to submit the original copy of the *Secretary's Certificate* attached in its *Petition for Review.*

We find Section 3, Rule 17 of the Rules of Court applicable, to wit:

> *Section 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 and underscoring supplied.*]

WHEREFORE, premises considered, the instant *Petition for Review* is **DISMISSED** for petitioner's failure to comply with this Court's order and for its apparent lack of interest in pursuing the *Petition.*

Further, respondent's *Comment/Opposition (Re: Petition for Review filed on 19 October 2022)* is **NOTED WITHOUT ACTION**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

ERLINDA P. UY
Associate Justice

ON LEAVE
MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

x---x

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice