REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

TFS PAWNSHOP, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 6773

Members:

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

Promulgated:
JAN 11 2005 GMApolinario

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RESOLUTION

When this case was called today for the initial presentation of the evidence for the petitioner, only counsel for respondent appeared. Again, counsel for petitioner failed to appear and instead filed on December 7, 2004 an "Urgent Ex-Parte Motion to Reset Hearing".

Counsel for respondent verbally moved that the case be dismissed for failure to prosecute.

Record shows that this is the sixth time that counsel for the petitioner has filed a motion to reset the initial presentation of the evidence for the petitioner. The scheduled hearings on April 19, 2004, July 7, 2004, July 21, 2004, September 6, 2004 & October 18, 2004 were reset, all at the instance of the petitioner.

Finding merit in the motion, and considering that the hearing on October 18, 2004 was reset, with final warning that no further postponement will be granted; the motion is hereby granted. The "Urgent Ex-Parte Motion to Reset Hearing" is denied.

WHEREFORE, premises considered, the case in caption is hereby DISMISSED for failure to prosecute for an unreasonable length of time (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
Associate Justice

Olga Palanca Enriquez
OLGA PALANCA ENRIQUEZ
Associate Justice