Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

SUPERIOR (SG) SHIPPING CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 6300

COMMISSIONER OF CUSTOMS,
Respondent.

Promulgated:

JAN 22 2002

x - x

RESOLUTION

It appears from the record that Respondent failed to file his Answer on the date prescribed by the Court and Petitioner likewise failed to file the appropriate pleading pursuant to Section 3, Rule 9 of the Rules of Court. Otherwise, this Court could have set the case for hearing pursuant to Rule 11 of the Rules of the Court of Tax Appeals.

Petitioner is, therefore, considered at fault for failure to prosecute its action for an unreasonable length of time when Respondent failed to file his Answer on November 15, 2001, the extended deadline for filing said Answer.

In view thereof, the case is hereby **DISMISSED** without prejudice, pursuant to Section 3, Rule 17 of the Rules of Court.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Judge

JUANITO C. CASTAÑEDA, JR.
Associate Judge

AMANCIO Q. SAGA
Associate Judge

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