Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

KH CEBU CORPORATION,
Petitioner.

- versus - C.T.A. CASE NO. 5474

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
FEB 17 1998

x - x

RESOLUTION

Acting on respondent's motion to dismiss, filed by registered mail on January 26, 1998 (and heard on February 6, 1998), alleging as grounds therefor the following:

> *"1. The One-Stop Shop Inter-Agency Tax Credit and Duty Drawback Center of the Department of Finance has already granted and released to petitioner a Tax Credit Certificate (No. 0149-98) in the amount of P2,480,528.15 representing the excess creditable VAT input taxes paid during the period January 1, 1995 to March 31, 1996, subject matter of the instant case."*

and that

> *"2. To continue with the litigation of the case at bar would only result in squander of the Honorable Court's precious time and attention, xxx."*

the Court ***RESOLVED*** to ***GRANT*** respondent's motion to dismiss it appearing that despite proof of service thereof to petitioner, it has not filed any opposition to, or comment on, respondent's motion. Moreover, respondent's motion to dismiss was set for hearing on February 6, 1998 but petitioner's counsel, despite proper notice, failed to appear. Petitioner also failed to file its formal offer of evidence as required by the Court and has not been appearing on previous dates of hearing, showing lack of interest in prosecuting its claim.

ACCORDINGLY, this case is dismissed on the grounds heretofore alleged, with costs to petitioner.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Judge

AMANCIO Q. SAGA
Associate Judge

RAMON O. DE VEYRA
Associate Judge