

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

VICENTA J. VDA. DE PALOMO,
GAUDENCIO J. PALOMO, JR.,
LUEVIMINDA PALOMO-GUEVARA,
RUBEN J. PALOMO, ERLINDA
PALOMO-JURILLA, ALFREDO J.
PALOMO and ANGELITA J.
PALOMO,

Petitioners,

- versus -

C.T.A. CASE NO. 2397

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

12/21/77

X - - - - - X

R E S O L U T I O N

The petition for review in this case was filed by petitioners since April 21, 1972. After the issues were joined with the filing of respondent's answer, the case was set for trial on the merits, but the hearing was postponed no less than five (5) times upon motion of petitioners and for the same reason, as stated by them, that the parties are studying the possibility of an amicable settlement of the case.

Meanwhile, one of the petitioners, Vicenta J. Vda. de Palomo, died and a motion for her substitution was filed by petitioners. Since this case has been pending for a long time, respondent on July 30, 1976 filed a motion that it be set for hearing. The Court, therefore, scheduled the hearing on October 18 and 19, 1976 but petitioners and/or counsel failed to appear inspite

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of notice to this effect. Thereupon, respondent moved that the case be dismissed for lack of interest on the part of petitioners to prosecute. While the Court in its resolution of December 15, 1976 granted petitioners' motion for substitution of petitioner Vicenta J. Vda. de Palomo, it denied respondent's motion to dismiss the case for failure of petitioners to prosecute, and set the hearing on January 28 and 29, 1977.

At the hearing of this case scheduled on January 28, 1977, counsel for respondent moved in open court for the postponement of the hearing for failure of petitioners' counsel to appear. The motion was granted on the condition that it would be the last postponement. Thereafter, at the next scheduled hearing on April 14, 1977, the abovementioned case was likewise postponed at the instance of counsel for petitioners, this time due to non-appearance of respondent's counsel. This postponement was granted with a warning that no further postponement will be allowed. Subsequently, at the next scheduled hearing set on May 17, 1977, petitioners' counsel failed to appear again. Hence, respondent's counsel moved for the dismissal of the case.

Against this backdrop, and finding from the above circumstances petitioners' utter lack of interest to prosecute their appeal, respondent's motion to dismiss the instant case is hereby GRANTED.

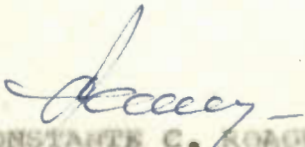
RESOLUTION
C.T.A. CASE NO. 2397

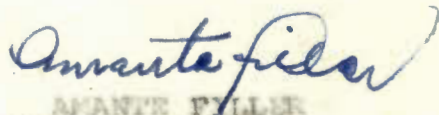
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Accordingly, let this case be considered closed
and terminated.

SO ORDERED.

Quezon City, December 21, 1977.


CONSTANTE C. ROAQUIN
Associate Judge


AMANTE FILLER
Acting Presiding Judge