

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

**REPUBLIC OF THE PHILIPPINES,
Represented by the BUREAU OF
CUSTOMS,**

Plaintiff,

~ versus ~

**MASTER COLOUR SYSTEM, INC.,
FAUSTINO T. CHINGKOE, RENATO
L. ALINDAYU, GRACE T. CHINGKOE,
LINDA B. HAPATINGA and
MARGARET A. DE LUNA,**

Defendants.

C.T.A. OC No. 010

Members:

**ACOSTA, Chairperson,
BAUTISTA, and,
CASANOVA, JJ.**

Promulgated:

SEP 30 2009 1:10pm

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RESOLUTION

On August 12, 2009, this Court issued a resolution ordering plaintiff Bureau of Customs , headed by its Commissioner of Customs, to show cause within fifteen (15) days from receipt thereof why the case against defendants namely, Master Colour System, Inc., Faustino T. Chingcoe, Renato L. Alindayu and Linda B. Hapatinga should not be dismissed for its continuous failure to comply with the Court's Order dated November 14, 2006 with regard to the publication of the Complaint with Prayer of a Writ of Preliminary Attachment.

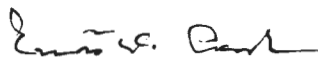
Notably, as of this date, petitioner continuously fails to submit such proofs of publication without any rationalization for its failure to do so. Thus, the Court has no option but to dismiss the case against defendants Master Colour System, Inc., Faustino T. Chingcoe, Renato L. Alindayu and Linda B. Hapatinga, pursuant to Section 3, Rule 17 of the Revised Rules of Court, as

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amended; which allows courts to dismiss a complaint *motu proprio* if a plaintiff failed to comply with the court's order for no justifiable reason.

WHEREFORE, the case against defendants Master Colour System, Inc., Faustino T. Chingkoe, Renato L. Alindayu and Linda B. Hapatinga is hereby **DISMISSED** pursuant to Section 3, Rule 17 of the Revised Rules of Court.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Justice


LOVELL R. BAUTISTA
Associate Justice


CAESAR A. CASANOVA
Associate Justice

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