NICOLASA JURADO YABES, ELPIDIO
YABES, SEVERINA YABES and
JULITA YABES,
Petitioners,

- versus - C.T.A. CASE NO. 2216

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - x

RESOLUTION

After the issues were joined with the filing of respondent's answer on October 30, 1975, this case was set for hearing on March 30 and 31, 1977. However, the trial has never proceeded since that time on account of counsel for petitioner's repeated requests for postponement (numbering to no less than sixteen /16/ times) mainly upon the reason that an amicable settlement or compromise agreement is pending consideration in the Bureau of Internal Revenue. On top of this, and despite the fact that twice the Court had already warned that no more postponement would be allowed, petitioner's counsel did not appear on the last scheduled date of hearing on August 13, 1982.

As an afterthought, petitioner's counsel filed an unverified manifestation and motion explaining

128

that "his absence at the hearing on August 13, 1982 was due to his mistake in noting down the hearing date on his calendar on September 13 instead of August 13." Said explanation, which is so commonly used as a ground for being excused, and not even supported by an affidavit, is far from being excusable.

ACCORDINGLY, this case is hereby dismissed for non-appearance and failure to prosecute on the part of petitioner.

SO ORDERED.

Quezon City, November 12, 1982.

AMANTE FILLER
Presiding Judge

ALEX Z. REYES
Associate Judge

CONSTANTE C. ROAQUIN
Associate Judge