

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SKYTOURS PHILIPPINES, INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 2623

THE COMMISSIONER OF CUSTOMS,
Respondent.

X - - - - - X

R E S O L U T I O N

Petitioner's counsel, Atty. Artemio M. Lobrin, instead of appearing at the scheduled hearing on October 9, 1979, filed a "Withdrawal of Appearance" (or motion to withdraw as counsel), stating as follows:

"COMES NOW the undersigned attorney and to this Honorable Court respectfully manifests his withdrawal as counsel for the Petitioner in the above-entitled case, in view of the constant failure of the representative of the Petitioner to contact the undersigned attorney for conference, and for the readying of the evidence, and otherwise preparing for the hearings, notwithstanding notices, written and verbal, sent or relayed to him by the Office of the undersigned attorney during the intervals between postponements of the scheduled hearings of this case.

In order that the Petitioner may be enabled to secure the services of another counsel, however, it is respectfully manifested that the Petitioner be given such extension of time as the Honorable Court may deem proper and give the Petitioner another last chance to be heard before this Honorable Court finally dispose the said case."

Respondent's counsel, when informed of the said motion in open court, objected on the ground that petitioner's counsel had agreed to appear in the scheduled hearing of the

case, and, forthwith, moved for the dismissal of the case for lack of interest and non-suit.

It appears on record that this is the second time that Atty. Lobrin filed a motion to withdraw as counsel for petitioner based on the same reasons. The first withdrawal of appearance was filed by him on January 2, 1979 (p. 40, CTA. rec.), but apparently he was prevailed upon to continue as counsel for petitioner. Further, the records show that the first counsel for petitioner, Attys. Juan T. David and Arsenio B. Guevara, filed a motion for leave to withdraw appearance on September 23, 1976 for the reason that:

1.- That since last April 2, 1976 when the undersigned filed with this Honorable Court a Manifestation and Motion To Hold in Abeyance Hearing of the above-entitled case, wherein the undersigned declared his intention to withdraw as counsel for the petitioner, the undersigned has not heard from his client the petitioner in this case nor has the latter returned the file of the case which he "borrowed" from the undersigned;

2.- That under the foregoing circumstances, the undersigned is constrained to withdraw as he hereby requests leave of this Honorable Court to withdraw his appearance as counsel for the petitioner in the above-entitled case. (See p. 23, CTA. rec.)

which motion was granted by this Court. (p. 25, CTA. rec.)

Indeed, the change of counsel and the filing of withdrawal of appearance of counsel for petitioner, compounded by the constant postponements requested on its behalf, have caused a delay in the disposition of this case which has remained pending since August 15, 1974. And mainly contributory to this delay

is the apparent lack of cooperation or indifferent attitude that petitioner itself, as client, has been affording its counsel, thus rendering the latter unable to prepare the evidence and proceed with the trial of the case.

In view of these considerations, the Court hereby resolves to:

1. GRANT the "Withdrawal of Appearance" filed by petitioner's counsel; and
2. GRANT the oral motion to dismiss of respondent for lack of interest on the part of petitioner to prosecute its appeal.

ACCORDINGLY, the petition for review filed in this case is hereby dismissed.

SO ORDERED.

Quezon City, February 5, 1980.


CONSTANTE C. ROAQUIN
Associate Judge


AMANTE FILLER
Acting Presiding Judge