

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

REPUBLIC OF THE PHILIPPINES
represented by the BUREAU OF
CUSTOMS,

Plaintiff, C.T.A. OC NO. 007

- versus -

Members:

FLB INTERNATIONAL FIBER
CORP., ALLSPIN INC., FERDINAND
G. OCIONES, RONALD S.
CASTILLO, ROGELIO S. LUGUE,
ALLAN D. DIAZ and RICARDO G.
LIM,

CASTAÑEDA, JR., *Chairperson*
UY, *and*
PALANCA-ENRIQUEZ, JJ.

Promulgated:

Defendants.

AUG 11 2006

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RESOLUTION

For resolution is the "Joint Motion to Archive" filed by plaintiff herein represented by Assistant Solicitor Amparo M. Cabotaje-Tang and Ma. Antonia Edita C. Dizon, Solicitors Tomas M. Larangan, Edilberto R. Rebato, Jr., and Associate Solicitor Sonny Von N. Ruaya, on March 30, 2005 praying that the above captioned case be temporarily archived pending the determination of the whereabouts and identity of the true owners of the defendants herein.

Records show that copies of the summons and the complaint were sent to the defendants via registered mail due to the impossibility of service in person despite reasonable efforts exerted by this Court.

The respective registry return cards from the post office evidencing non-receipt of the same by herein defendants were already submitted and returned to this Court. The summons/complaints remained un-served despite earnest efforts to locate them. Said mails were returned with the notation "Return to Sender", for the reasons that either the 'address is unknown' or that the mails were 'unclaimed' despite three (3) notices given by the post master from the time the original summons were issued in 2005.

The Supreme Court Administrative Circular No. 7-A-92, issued on June 21, 1993, set the guidelines in archiving of cases, to wit:

" In civil cases, the court *motu proprio* or upon motion, order that a civil case be archived only in the following instances:

1. When the parties are in the process of settlement, in which case the proceedings may be suspended and the case archived for a period not exceeding ninety (90) days. The case shall be included in the trial calendar on the day immediately following the lapse of the suspension period.
2. When an interlocutory order or incident in the civil case is elevated to, and is pending resolution/decision for an indefinite period before a higher court which has issued a temporary restraining order or writ of preliminary injunction.
3. **When defendant, without fault or neglect of plaintiff, cannot be served with summons within six (6) months**

from issuance of original summons.”
(Emphasis Ours.)

WHEREFORE, pursuant to the above-quoted guidelines, We **RESOLVE TO GRANT** the instant motion in so far as defendants herein are concerned. Let the cases filed against them be archived until such time that their whereabouts and true identity are appropriately determined by plaintiff.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice