REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ALEX P.K.C. CORPORATION,
Petitioner,

- versus - C.T.A. CASE NO. 4962

COMMISSIONER OF INTERNAL REVENUE,
Respondent.
x - - - - - - - - - - - - x

5/16/94

R E S O L U T I O N

Acting on the "Motion To Set Aside Hearing" filed by petitioner on April 18, 1994 praying that the proceeding in this case be considered closed and terminated because the same has been rendered moot and academic after petitioner had secured, on April 6, 1994, a VAT Tax Credit Certificate in the amount of P1,356,774.50, the Court resolved to **Grant** said motion.

However, the Court must not let this incident pass without sternly admonishing respondent that it acted in haste and in a manner prejudicial to the interest of the government in granting the tax credit to petitioner, considering that this case was already dismissed in open court for lack of interest and failure to prosecute on January 13, 1994, as well as in its resolution of February 17, 1994 denying petitioner's motion for reconsideration, which dismissal had the effect of an adjudication on the merits unless otherwise provided by the Court under Sec. 3, Rule 17 of the Rules of Court.

Furthermore, this Court cannot help but feel that the parties have trifled with its proceedings and undermined its dignity, for not even having the courtesy of informing it during the hearing of the case of the prospect of an ongoing administrative settlement between the parties.

Let this case be considered **closed and terminated** with that note in mind.

SO ORDERED.

Quezon City, Metro Manila, May 16, 1994

ERNESTO D. ACOSTA
Presiding Judge

(On Leave)
RAMON O. DE VEYRA
Associate Judge

MANUEL K. GRUBA
Associate Judge