

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

SECOND DIVISION

**SNOWY OWL ENERGY,
INC.,**

Petitioner,

CTA CASE NO. 9618

Members:

- versus -

CASTAÑEDA, JR., *Chairperson,*
MINDARO-GRULLA, and
BACORRO-VILLENA, JJ.

**COMMISSIONER OF
INTERNAL REVENUE,**

Respondent.

Promulgated:

JUL 15 2019

2:15 PM

x ----- x

RESOLUTION

Before this Court are:

1. petitioner's **Motion for Reconsideration**, filed on March 20, 2019, without respondent's comment despite due notice as per Records Verification dated May 7, 2019; and
2. petitioner's **Compliance**, filed by registered mail on June 18, 2019 and received by the Court on July 1, 2019.

Petitioner seeks the reversal of the Court's dismissal of this case for failure to prosecute. As already laid down in the Resolution dated May 30, 2019, the antecedent facts are as follows:

"During the hearing held on February 11, 2019, the Court dismissed the case for failure to prosecute under Section 3 of Rule 17 of the Rules of Court, considering

that it was the second time that petitioner's counsel failed to present evidence.

Also, on February 11, 2019, petitioner filed an Ex-Parte Motion to Reset Hearing, stating that its counsel is having a serious case of flu and in need of immediate medical attention. Thus, petitioner requested that its presentation of evidence be reset on April 25, 2019 or another available date.

In its motion for reconsideration, petitioner asserts that the proximate cause of its failure to attend the hearing on February 11, 2019 was the unanticipated illness of its counsel. To support its assertion, petitioner attached a photocopy of its counsel's medical certificate, indicating that petitioner's counsel was treated as outpatient in Nazareth General Hospital on February 10, 2019, and a copy of the duly received ex-parte motion to reset hearing filed on the same date of the hearing. Petitioner manifests that it never lost interest in pursuing its claims. Hence, it requests that the Court merely impose a lesser sanction, instead of outright dismissal of the case."

In the same resolution, the Court has rendered petitioner's request to reset hearing as moot and academic and ordered petitioner to submit a duly notarized medical certificate to prove the assertions in its motion for reconsideration.

Subsequently, the Court received the notarized medical certificate of petitioner's counsel, attached to its Compliance.

In the interest of substantial justice, and there being no objection from respondent, the Court shall reconsider the dismissal of this case.

In the absence of a clear lack of merit or intention to delay, justice is better served by a brief continuance, trial on the merits, and final disposition of the cases before the court.¹ However, the grant of the instant motion is with warning that the Court will not countenance any further delay in the resolution of this case. Counsel for petitioner is hereby reminded of the Code of Professional

¹ *Ruiz vs. Estenzo*, G.R. No. 50082, June 4, 1990.

Responsibility that obliges him to exert every effort and consider it his duty to assist in the speedy and efficient administration of justice² and to serve his client with competence and diligence.³

WHEREFORE, premises considered, petitioner's Motion for Reconsideration is **GRANTED**. Moreover, petitioner's **Compliance** is **NOTED**. Accordingly, set this case for the presentation of all witnesses for the petitioner on July 31, 2019 at 9:00 a.m.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

(On Leave)
JEAN MARIE A. BACORRO-VILLENA
Associate Justice

² Canon 12.

³ Canon 18.