

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

SNOWY OWL ENERGY, INC.,
Petitioner,

CTA CASE NO. 9618

- versus -

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

X ----- X

ORDER

When this case was called for the **presentation of all witnesses for the petitioner**, only counsel for respondent, Atty. Jesse S. Alcaraz, appeared. Counsel for petitioner, Atty. Maria Andreameda Catubay, failed to appear despite due notice.

Record shows that this is the second time that petitioner failed to present its evidence. Record further shows that petitioner's counsel was duly notified of today's hearing. Despite due notice, petitioner's counsel failed to appear. Upon these grounds, counsel for respondent moved that the case be dismissed for failure to prosecute. Finding merit in the motion, the same is hereby GRANTED.

WHEREFORE, the case in caption is hereby DISMISSED for failure to prosecute (Section 3, Rule 17 of the 1997 Rules of Civil Procedure, as amended).

SO ORDERED.

Quezon City, Philippines, February 11, 2019.

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice