

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

SECOND DIVISION

**THE CITY OF ILOILO and
the CITY TREASURER OF
ILOILO,**

Petitioners,

-versus-

**CTA CASE NO. UDK-SP-043
(for AC-269)**

Members:

**UY, Chairperson,
BACORRO-VILLENA, and
CUI-DAVID, JJ.**

SM PRIME HOLDINGS, INC.,
Respondent.

Promulgated:

MAR 09 2023

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K 3:15 p.m.

RESOLUTION

In our *Resolution* dated January 23, 2023, We ordered petitioners to file a *Petition for Review (Petition)* within a non-extendible period of ten (10) days from receipt thereof, considering their failure to file a *Petition* after the Motion for Reconsideration was granted in a Resolution dated January 5, 2023.¹

However, Records Verification dated March 1, 2023 reveals that petitioners filed no *Petition for Review*, despite their receipt of our *Resolution*² on January 31, 2023.

WHEREFORE, premises considered, the above-captioned case is **DISMISSED** for petitioners' failure to comply with this Court's order and for their apparent lack of interest in pursuing the *Petition*.³

SO ORDERED.


ERLINDA P. UY
Associate Justice

¹ The Motion for Reconsideration prayed for the reversal of this Court's Resolution dated October 7, 2022, denying petitioners' Motion for Extension of Time to File Petition for Review.

² Resolution dated January 23, 2023.

³ Rule 17, Section 3 of the Rules of Court, as amended, provides:

Section 3. Dismissal Due to Fault of Plaintiff. — If, for no justifiable cause, the plaintiff fails ... to prosecute his or her action for an unreasonable length of time, or to comply with these Rules or any order of the court, the complaint may be dismissed upon motion of the defendant or upon the court's own motion, This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court.

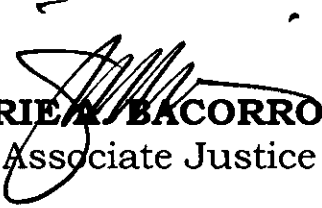
RESOLUTION

CTA Case No. UDK-SP-043 (for AC-269)

The City of Iloilo and the City Treasurer of Iloilo vs. SM Prime Holdings, Inc.

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JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice