

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

FIRST DIVISION

**EXPEDITORS PHILIPPINES,
INC.,**

Petitioner,

CTA CASE No. 8645

Members:

- versus -

**DEL ROSARIO, Chairperson,
UY, and
MINDARO-GRULLA JJ.**

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

MAR 14 2014; 2:12 p.m.

x ----- x

RESOLUTION

On April 24, 2013, petitioner Expeditors Philippines, Inc. filed the subject Petition for Review.

The Court issued the summons on May 2, 2013 to respondent Commissioner of Internal Revenue (CIR). Respondent CIR (through the Litigation Division of the Bureau of Internal) received the summons on May 9, 2013. The Office of the Solicitor General received the summons on May 10, 2013.

On May 23, 2013, respondent CIR filed a "Motion for Extension of Time within which to File Answer" and prayed for an additional period of thirty (30) days within which to file Answer. In the Order dated May 29, 2013, the Court granted respondent CIR's motion and gave respondent CIR an additional period of thirty (30) days from May 24, 2013 or until June 23, 2013 to file her Answer. To date, no Answer has been filed by respondent CIR as per Records Verification dated February 20, 2014.

The Court notes that despite respondent CIR's failure to file her Answer within the extended period, petitioner Expeditors Philippines, Inc. has not taken any action to pursue and expedite the prosecution of the

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subject case. Considering the attendant circumstances, a dismissal of the subject Petition for Review is warranted.

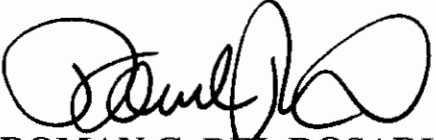
Section 3 of Rule 17 of the 1997 Rules of Civil Procedure, as amended, provides that:

“SEC. 3. Dismissal due to fault of plaintiff. – If, for no justifiable cause, the plaintiff fails to appear on the date of the presentation of his evidence in chief on the complaint, **or to prosecute his 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, without prejudice to the right of the defendant to prosecute his counterclaim in the same or in a separate action. This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court”. (Emphasis supplied)

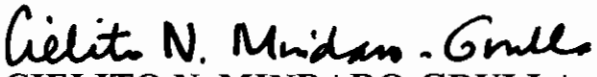
It bears stressing that a plaintiff is duty-bound to prosecute its action with utmost diligence and with reasonable dispatch in order to obtain the relief prayed for and, at the same time, minimize the clogging of court dockets. The expeditious disposition of cases is as much the duty of the plaintiff as the court.¹

WHEREFORE, premises considered, the Petition for Review filed by petitioner Expeditors Philippines, Inc. on April 24, 2013 is hereby **DISMISSED**, without prejudice.

SO ORDERED


ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice

¹ Lulle S. Ko, et al. vs. Philippine National Bank, et al., G.R. No. 169131-32, January 20, 2006; Jasmin L. Espiritu, et al. vs. Vladimir G. Lazaro, et al., G.R. No. 181020, November 25, 2009.