

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

REPUBLIC OF THE PHILIPPINES
represented by the BUREAU OF
CUSTOMS,

Plaintiff, C.T.A. OC NO. 002

Members:

- versus -

CASTAÑEDA, JR., *Chairperson*
UY, *and*

KULTURA KNITEX CORPORATION, PALANCA-ENRIQUEZ, JJ.
FERNAN T. ALANO, EDGARDO S.
CABALLES, MARU CHU ESPERANZA,
MARIANO ABAN, AND BELLA Promulgated:
IGNACIO,

Defendants.

AUG 22 2006

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RESOLUTION

For resolution is the "Joint Motion to Archive" filed on March 30, 2005 by plaintiff herein represented by Assistant Solicitors Amparo M. Cabotaje-Tang and Ma. Antonia Edita C. Dizon, Solicitors Tomas M. Larangan, Edilberto R. Rebato, Jr., and Associate Solicitor Sonny Von N. Ruaya, praying that the above captioned case be temporarily archived pending the determination of the whereabouts and identity of the true owners of defendants herein as it was discovered that some of the individual stockholders impleaded in CTA Case Nos. 002 to 009 are either fictitious or

are mere dummies to conceal the identities of the true owners of these corporations.

Records show that copies of the summons together with copy of the complaint were sent to the defendants via registered mail due to the impossibility of service in person despite reasonable efforts exerted by this Court. However, summonses and copies of the complaint were returned to the Court with the following notations:

- 1) Kultura Knitex Corporation - none;
- 2) Fernan T. Alano - rts; unknown;
- 3) Edgardo S. Caballes - no such number;
- 4) Maru Chu Esperanza - rts; no such number;
- 5) Mariano Aban - no such number; and
- 6) Bella Ignacio - rts; no such number.

As regards defendant Kultura Knitex Corporation, the Court notes that Notice of Hearing dated April 7, 2005 and Notice of Resolution dated June 27, 2005 to the company were returned unserved with notation "UNKNOWN."

Administrative Circular No. 7-A-92, issued on June 21, 1993, by the Supreme Court sets the guidelines in archiving of cases, to wit:

" In civil cases, the court *motu proprio* or upon motion, order that a civil case be archived only in the following instances:

1. When the parties are in the process of settlement, in which case the proceedings may be suspended and the case archived for a period not exceeding ninety (90) days. The case shall be included in the trial calendar on the day immediately following the lapse of the suspension period.
2. When an interlocutory order or incident in the civil case is elevated to, and is

pending resolution/decision for an indefinite period before a higher court which has issued a temporary restraining order or writ of preliminary injunction.

3. When defendant, without fault or neglect of plaintiff, cannot be served with summons within six (6) months from issuance of original summons.” (Emphasis Ours.)

WHEREFORE, pursuant to the above-quoted guidelines, We RESOLVE TO GRANT the instant motion. Let the above-captioned case be sent to the Archives, without prejudice to its reinstatement upon motion of the plaintiff.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice