



Republic of the Philippines
CENTRAL BOARD OF ASSESSMENT APPEALS
Manila

BAA CASE NO. 02-01

CBAACASE NO. L-40

City: Lipa City

EPSON PRECISION, (Philippines) INC.,
Petitioner-Appellant,

- versus -

THE LOCAL BOARD OF ASSESSMENT
APPEALS OF LIPA CITY,
Appellee,

- and -

CITY TREASURER OF LIPA CITY,
Respondent-Appellee.

X-----X

ORDER

This appeal was filed by Petitioner-Appellant EPSON PRECISION (Philippines) INC., on June 6, 2003 against the LBAA of Lipa City and City Treasurer of Lipa City. At a Hearing on September 20, 2003 this Board declared that it would conduct an Ocular Inspection of subject property to ascertain for itself the facts thereof pursuant to established procedure. This was opposed by Petitioner-Appellant followed by a refusal to comply thereto, contained in a Manifestation and Motion dated September 29, 2003 and received hereof on October 13, 2003.

Thereafter, it submitted several Motions to Resolve Appeal on:

1. December 15, 2003;
2. February 10, 2004;
3. June 8, 2004; and
4. November 26, 2004.

On October 18, 2006, the Board issued an Order stating:

“ x x x

A couple of Motions to Resolve Appeal have been filed by Petitioner-Appellant. However unless this Board conducts an Ocular Inspection thereto this Board will be deprived of the sheer knowledge of the essential facts thereof and will be repressed and prevented from rendering correct and valid judgment.

WHEREFORE, this Board Orders anew the holding of an Ocular Inspection over subject properties to be conducted not earlier than thirty (30) days nor later than sixty (60) days, which time shall be fixed by Petitioner-Appellant effective upon receipt of this order.

In the event that such Ocular Inspection is refused, this Board will be constrained to further suspend proceedings of the case and withhold judgment thereon until Petitioner-Appellant submits to an Ocular Inspection.

SO ORDERED.”

The same was received by petitioner-appellant thru counsel, on November 16, 2006. To date, there is no compliance.

The Board believes and so hold that Petitioner’s action indicates lack of interest and willful defiance of duly constituted Order that would warrant dismissal of this appeal.

WHEREFORE, premises considered, the same is hereby ordered dismissed.

SO ORDERED.

Manila, Philippines, May 3, 2011.

(Signed)
OFELIA A. MARQUEZ
Chairman

(Signed)
RAFAEL O. CORTES
Member

(Signed)
ROBERTO D. GEOTINA
Member