

UNITED STATES DISTRICT COURT  
EASTERN DISTRICT OF LOUISIANA

FIRST BANK AND TRUST

CIVIL ACTION

VERSUS

NO. 18-5751

GULF ENGINEERING COMPANY,  
LLC, et al.

SECTION M (5)

**ORDER**

Plaintiff First Bank and Trust filed this action against defendants Gulf Engineering Company, LLC, Stuart Vint Massimini, William Nicholas Massimini, and the United States of America (the “United States), on behalf of the Internal Revenue Service, on May 1, 2018, in the 24th Judicial District Court, Parish of Jefferson, State of Louisiana (Action No. 783-338, Div. H).<sup>1</sup> Plaintiff named the United States as a defendant, pursuant to 26 U.S.C. § 7425 and 28 U.S.C. § 2410, as a result of the tax lien regarding taxpayer Gulf Engineering Company, LLC.<sup>2</sup> On June 8, 2018, the United States removed the action to this Court under 28 U.S.C. §§ 1442(a)(1), 1444, and 2410(b).<sup>3</sup> On May 29, 2019, the remaining claims between plaintiff and the United States were dismissed without prejudice.<sup>4</sup> At that point, because the United States was no longer a party to this litigation, the basis for this Court’s subject-matter jurisdiction over the matter was placed in question.

Though the issue of jurisdiction was not raised by any remaining party, the Court has “an independent obligation to determine whether subject-matter jurisdiction exists.” *Arbaugh v. Y&H Corp.*, 546 U.S. 500, 501 (2006). This duty persists throughout all phases of the litigation, “even

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<sup>1</sup> R. Doc. 1.

<sup>2</sup> *Id.*

<sup>3</sup> *Id.*

<sup>4</sup> R. Doc. 27.

after trial and the entry of final judgment.” *Id.* at 506-07. Hence, on December 11, 2019, this Court ordered the parties to show cause why this matter should not be remanded for lack of federal subject-matter jurisdiction due to the absence of the United States or a federal agency as a party.<sup>5</sup> The parties were given fourteen days to respond, but no response was filed.

Accordingly, based on this Court’s review of the record in this matter, and given the parties’ failure to show cause why this matter should not be remanded for lack of federal subject-matter jurisdiction due to the absence of the United States or a federal agency as a party, which was the asserted basis for this Court’s removal jurisdiction,

IT IS ORDERED that this matter is REMANDED to the 24th Judicial District Court, Parish of Jefferson, State of Louisiana.

New Orleans, Louisiana, this 27th day of December, 2019.

  
BARRY W. ASHE  
UNITED STATES DISTRICT JUDGE

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<sup>5</sup> R. Doc. 42.