

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

SECOND DIVISION

PURECHEM CORPORATION, CTA CASE NO. 9653  
Petitioner,

- versus -

COMMISSIONER OF INTERNAL  
REVENUE,  
Respondent.

X ----- X

**ORDER**

When this case was called for **pre-trial**, only counsel for respondent, Atty. Lei Adrian V. Gapoy, appeared. Counsel for petitioner failed to appear despite due notice.

**For failure of petitioner's counsel to appear**, despite notice, and for failure of petitioner to file its pre-trial brief, counsel for respondent moved for the **dismissal** of this case. Finding merit in the motion, the same is hereby GRANTED.

WHEREFORE, the case in caption is hereby **DISMISSED** for failure of petitioner's counsel to appear at the scheduled pre-trial and for failure of petitioner to file its pre-trial brief (Sections 5 & 6, Rule 18 of the 1997 Rules of Civil Procedure, as amended).

**SO ORDERED.**

Quezon City, Philippines, February 1, 2018.

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

  
**CAESAR A. CASANOVA**  
Associate Justice

  
**CATHERINE T. MANAHAN**  
Associate Justice