

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

**FASTGUYS
CORPORATION,**

LOGISTICS
Petitioner,

- versus -

CTA CASE NO. 11805

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

X ----- X

ORDER

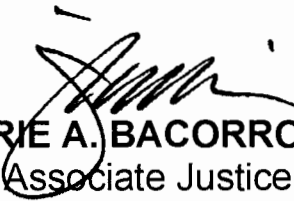
In today's setting, supposedly for the presentation of petitioner's evidence, Atty. Abrillius Raffy C. Laguesma appeared for respondent. Petitioner's counsels, Atty. Rachel Uy-San Juan, Atty. Joyce Ann G. Mendoza and Atty. Anthony R.V. Jacoba, including the supposed witness to be presented, Ms. Noeme M. Baylon, failed to appear despite notice. The records do not show that they have filed a motion for postponement/deferment of the presentation of the said witness.

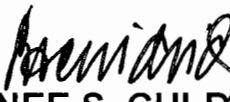
With the absence of the lawyers and the witness, and there being no justifiable reason forwarded for their absence, Atty. Laguesma verbally moved for the waiver of the presentation of the evidence and also for the dismissal of the case for failure to litigate with the same.

Accordingly, with the absence of the witness and the lawyers without due cause, and for failing to present evidence in support of the petition, the Court is constrained to **GRANT** the motion. This case is **DISMISSED** without prejudice.

SO ORDERED.

GIVEN IN OPEN COURT, this 15th day of April 2026, in Quezon City, Philippines.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice