

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

MARY JANE D. GALIAS
(FUNCTIONSMITH SALES
AND SERVICES),

Petitioner,

- versus -

CTA CASE NO. 11867

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

X ----- X

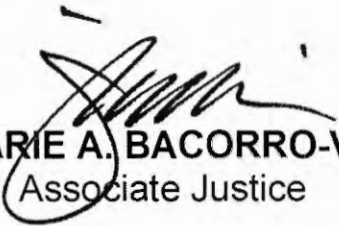
ORDER

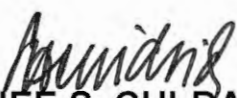
In today's setting, supposedly for the Pre-Trial Conference, only Atty. Victor Rico P. Lopez and Atty. Manuel Luis B. Cruz appeared for respondent, with Atty. Lopez as lead counsel. The counsel of record, Atty. Franchesca Angeline S. Dayrit, failed to appear despite notice. With the non-appearance of petitioner's counsel, Atty. Lopez moved for the dismissal of the case based on two (2) grounds: (i) failure to appear for pre-trial, and (ii) failure to file the Pre-Trial Brief.

Accordingly, pursuant to Rule 18, Sections 5 and 6 of the Rules of Court, as amended, the Court is constrained to **GRANT** the motion of Atty. Lopez. This case is **DISMISSED** without prejudice.

SO ORDERED.

GIVEN IN OPEN COURT, this 13th day of November 2025, in Quezon City, Philippines.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice