REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL REVENUE,
Petitioner,

- **versus** -

MANILA GENESIS ENTERTAINMENT & MANAGEMENT, INC.,
Respondent.

CTA EB NO. 2029
(CTA Case No. 9259)

Present:

DEL ROSARIO, ***P.J.***,
CASTAÑEDA, JR.,
UY,
FABON-VICTORINO,
MINDARO-GRULLA,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA, *and,*
MODESTO-SAN PEDRO, *JJ.*

Promulgated:

OCT 15 2019 11:53 a.m.

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RESOLUTION

The Court, in the Resolution dated June 19, 2019, referred the case to mediation in the Philippine Mediation Center – Court of Tax Appeals (PMC-CTA) pursuant to Section II of the *Interim Guidelines for Implementing Mediation in the Court of Tax Appeals* approved by the Supreme Court on January 18, 2011; ordered the parties or their authorized representatives to appear before Ms. Avigail B. Sanchez, Mediation Staff Assistant on July 15, 2019 at 1:30 p.m.; and suspended the proceedings of the case for thirty (30) days reckoned from the date of the preliminary mediation conference.

On August 7, 2019, petitioner's counsel filed a "**Withdrawal of Appearance**", which the Court noted in a Minute Resolution dated August 14, 2019.

On August 30, 2019, Ms. Sanchez submitted a Report entitled "**Back to Court**", returning the case to this Court for non-appearance of petitioner. She narrated that: (i) on July 15, 2019, counsel for petitioner failed to appear, resulting in the resetting of mediation to July 23, 2019; (ii) on July 23, 2019, both parties appeared but [the proceedings] was again reset to August 9, 2019 due to respondent's counsel's inquiries about the settlement offer; (iii) on August 9, 2019, petitioner's counsel did not attend but informed her, thru a phone call, that he already filed a Withdrawal of Appearance; and, (iv) up to the date [of her report], there is still no counsel assigned by petitioner.

Section XI of the *Interim Guidelines for Implementing Mediation in the Court of Tax Appeals* provides that in case of failure of the parties to appear during mediation proceedings, the same effect and sanctions may be had as if the parties failed to appear during pre-trial.

Corollary thereto, Section 1, Rule 11 of the Revised Rules of the Court of Tax Appeals, in relation to Section 5, Rule 18 of the Rules of Court *in esse* provides that the failure of plaintiff, or the petitioner herein, to appear shall be cause for dismissal of the action.

In the present case, petitioner or his authorized representatives' failure to appear on July 15, 2019 have the same effect as not appearing during the pre-trial conference. Hence, the Court is constrained to dismiss this case.

WHEREFORE, premises considered, the Petition for Review filed by the Commissioner of Internal Revenue on April 3, 2019 is hereby **DISMISSED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JUANITO C. CASTAÑEDA, JR.
Associate Justice

ERLINDA P. UY
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CIELITO N. MINDARO-GRULLA
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice