



**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

CTA CASE NO. 11886

**INTERTRANS CARGO VESSEL,
INCORPORATED,**

Petitioner,

- versus -

NOTICE OF RESOLUTION

**THE COMMISSIONER OF
INTERNAL REVENUE BUREAU
OF INTERNAL REVENUE
LARGE TAXPAYERS SERVICE,**
Respondents.

To:

GAREN CASTILLEJOS AND ASSOCIATES
2nd Floor, Calderon Building
827 EDSA, Quezon City

GREETINGS:

You are hereby notified by these presents that on **May 5, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 6, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court: III

**REPUBLIC OF THE PHILIPPINES
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FIRST DIVISION

INTERTRANS CARGO CTA CASE NO. 11886
VESSEL, INCORPORATED,
Petitioner, Members:

- versus -

**THE COMMISSIONER OF
INTERNAL REVENUE
BUREAU OF INTERNAL
REVENUE LARGE
TAXPAYERS SERVICE,**
Respondents.

RINGPIS-LIBAN, P.J.,
Chairperson,
REYES-FAJARDO, and
ANGELES, JJ.

Promulgated:

MAY 05 2026 ; 10:50 AM

X-----X

RESOLUTION

On September 01, 2025, the Court issued a *Minute Resolution*¹ ordering petitioner to submit a compliant notarized Verification and Certification Against Forum Shopping, as well as a certified true copy and proof of service of the Final Decision on Disputed Assessment and the *Decision* dated January 20, 2025, within ten (10) days from notice. Petitioner received the *Minute Resolution* on October 09, 2025.²

Section 3, Rule 17 of the Revised Rules of Court³ clearly provides that failure to comply with the Court's orders is a ground for the dismissal of the complaint, to wit:

**RULE 17
DISMISSAL OF ACTIONS**

Section 3. Dismissal due to fault of plaintiff. – If, for no justifiable cause, the **plaintiff fails** to appear on the date of the presentation of his or her evidence in chief on the complaint, or to prosecute his

¹ Docket, p. 113.

² *Ibid.*

³ 2019 Amendments to the 1997 Rules of Civil Procedure, A.M. No. 19-10-20-SC, October 15, 2019.

or her action for an unreasonable length of time, or **to comply with these Rules or any order of the court, the complaint may be dismissed** upon motion of the defendant or **upon the court's own motion**, without prejudice to the right of the defendant to prosecute his or her counterclaim in the same or in a separate action. **This dismissal shall have the effect of an adjudication upon the merits, unless otherwise declared by the court.** (*Emphasis supplied*)

Based on the Records Verification Report issued by the Judicial Records Division on February 16, 2026,⁴ petitioner failed to comply with the Court's directives in the *Minute Resolution* dated September 01, 2025. Accordingly, the Court is constrained to dismiss the *Petition for Review* filed by Intertrans Cargo Vessel, Incorporated for failure to comply with the Court's directives.

WHEREFORE, in view of the foregoing, the Records Verification Report dated February 16, 2026 is **NOTED**, and the *Petition for Review* dated April 24, 2025 is hereby **DISMISSED**.

SO ORDERED.

Ms. Belen M. Ringpis-Liban

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

Marian Ivy F. Reyes - Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

H/S
HENRY S. ANGELES
Associate Justice

⁴ Docket, unpaginated.