

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

SPECIAL SECOND DIVISION

CASAS+ARCHITECTS, INC.,
Petitioner,

CTA Case No. 9806

Members:

-versus-

CASTAÑEDA, JR., *Chairperson*
and
MANAHAN, JJ.

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:

NOV 29 2018

x- - - - - 4:00 p.m. x

R E S O L U T I O N

On September 18, 2018, petitioner filed a Motion for Reconsideration¹ without respondent's comment² despite due notice³, which prays that this Court reconsider its Order dated August 2, 2018 and re-schedule the pre-trial conference anew.

In the said Order dated August 2, 2018⁴, this Court ordered the dismissal of the case for the failure of petitioner's counsel to appear on the scheduled date of pre-trial conference and file its pre-trial brief despite due notice.

Petitioner's counsel alleged that the reason for his failure to attend the scheduled date for pre-trial conference was due to his being unaware and not properly notified of such schedule. He alleged that he received the notice for pre-trial conference and Resolution dated July 13, 2018 only on August 20, 2018.

The records of the case reveal that the Notice of Pre-Trial Conference dated July 13, 2018 was served to the petitioner's

¹ Docket, CTA Case No. 9806, pp. 80-83.

² *Id.*, Records Verification dated November 9, 2018, p. 87.

³ *Id.*, Resolution dated October 15, 2018, p. 86.

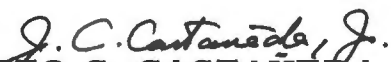
⁴ *Id.*, p. 74. 

counsel on July 30, 2018 through registered mail under Registry Receipt No. RD 875 352 382 ZZ.⁵

Verification made with the Philippine Postal Corporation's Mandaluyong Central Post-Office shows that the said Notice of Pre-Trial Conference, which was addressed to Atty. Dondy Dy-Po, was delivered and received by a certain Chona Ezparagoza on August 20, 2018. Thus, the allegation of petitioner's counsel is verified.

WHEREFORE, petitioner's Motion for Reconsideration is **GRANTED**. Accordingly, the case is hereby **REINSTATED**. The order of the Court dated September 25, 2018, transferring this case to the First Division, is reiterated.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CATHERINE T. MANAHAN
Associate Justice

⁵ Docket, Notice of Pre-Trial, p. 68.