

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

TROREV REALTY CO., as CTA Case No. 9251
represented by its President,
Roberto R. Ignacio,

Petitioner,

-versus -

For: Assessment

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

X-----X

ORDER

When this case was called for pre-trial, only Atty. Ramon B. Lorenzo appeared for the respondent. Petitioner Trorev Realty Co., as represented by its President, Roberto R. Ignacio who is duly notified for today, is absent.

The record shows that the Petition For Review was filed by Mr. Roberto R. Ignacio himself, without the assistance of counsel.

When asked, Atty. Lorenzo moved for the dismissal of this case, with prejudice on the ground that said petition lacks the required Verification and Certification against Forum Shopping. Also, petitioner failed to file its Pre-Trial Brief, aside from the fact, that there is even no representation from the petitioner.

The pertinent provisions of the Revised Rules of Court state:

SEC.5. Effect of failure to appear. - The failure of the plaintiff to appear when so required pursuant to the next preceding section shall be cause for dismissal of the action. The dismissal shall be with prejudice, unless otherwise ordered by the court.

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SEC. 6. Pre-trial brief. - xxx xxx xxx

Failure to file the pre-trial brief shall have the same effect as failure to appear at the pre-trial.

Finding merit in the Motion of Atty. Lorenzo and pursuant to the above-stated provisions of Rule 18 of the Revised Rules of Court, the same is granted.

WHEREFORE, this case is hereby DISMISSED with prejudice.

SO ORDERED.

GIVEN IN OPEN COURT this 12th day of May 2016, at Quezon City, Philippines.


ROMAN G. DEL ROSARIO
Presiding Justice


ERLINDA P. UY
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice