

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

**CORTRUST MANAGEMENT &
MARKETING CORPORATION,**
Petitioner,

CTA CASE NO. 8733

- versus -

**COMMISSIONER OF INTERNAL
REVENUE** Represented by **JONAS
DP. AMORA, Revenue Regional
Director,** Revenue Region No. 7,
Quezon City,
Respondent.

Members:

BAUTISTA, Chairperson,
FABON-VICTORINO, and
RINGPIS-LIBAN, JJ.

Promulgated:

JUN 9 2014

[Signature] 4:10 p.m.

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RESOLUTION

During the pre-trial conference on May 22, 2014, only counsel for respondent, Atty. Arlyn T. Corro, appeared. Counsel for petitioner failed to appear despite due notice.

On second call, counsel for petitioner still failed to appear. Atty. Corro manifested that she has not received petitioner's Pre-Trial Brief as well as the Judicial Affidavits of petitioner's witnesses. On the ground that petitioner failed to file its Pre-Trial Brief and the non-appearance of petitioner for pre-trial conference, Atty. Corro moved for the dismissal of this case.

Record shows that on April 8, 2014, petitioner received the Resolution of the Court dated April 1, 2014 resetting the pre-trial conference to May 22, 2014. On April 11, 2014, petitioner received another Resolution dated April 8, 2014 whereby the Court granted its "Motion for Extension of Time to File/Submit Witness Judicial Affidavit and Pre-Trial Brief." In the latter Resolution, petitioner was ordered to file its Pre-Trial Brief at least three (3) days before May 22, 2014 and to submit the judicial affidavits of its witnesses not later than five (5) days before May 22, 2014. Notwithstanding receipt of the

foregoing Resolutions, petitioner failed to file its Pre-Trial Brief and the Judicial Affidavits of its witnesses.

As prayed for, the Petition for Review in the above-entitled case was **DISMISSED** for failure of petitioner to appear at the pre-trial conference and to file its Pre-Trial Brief at least three (3) days before the date of pre-trial pursuant to Sections 5 and 6, Rule 18 of The Revised Rules of Court.

SO ORDERED.



LOVELL R. BAUTISTA
Associate Justice



ESPERANZA R. FABON-VICTORINO
Associate Justice



MA. BELEN M. RINGPIS-LIBAN
Associate Justice