

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

GAMMA GRAY MARKETING,
Petitioner,

CTA CASE NOS. 9822, 9824 &
9825

- versus -

COMMISSIONER OF CUSTOMS,
Respondent.

X - - - - - X

ORDER

Considering that CTA Case No. **9855** is closely related and inextricably interwoven with CTA Case Nos. **9822, 9824 & 9825**, the cases were heard jointly.

When these cases were called for **pre-trial** in CTA Case No. **9855**, and for the **hearing of respondent's Omnibus Motion** in CTA Case Nos. **9822, 9824 & 9825**, counsel for petitioner in CTA Case No. 9855, Atty. Norlito P. Agunday, Jr., counsel for petitioner in CTA Case Nos. 9822, 9824 & 9825, Atty. Jan Michael R. Jongko, counsel for respondent in CTA Case No. 9855, Solicitor Kristan Carlos M. Cristobal, and counsels for respondent in CTA Case Nos. 9822, 9824 & 9825, Solicitors Dino Robert L. De Leon and Gregory L. Ong II, appeared.

During today's hearing, respondent's witness, **Mr. Arthur A. Villalba**, the sole proprietor of Gamma Gray Marketing, testified in the aforesaid cases that he only authorizes the Sarmiento Tamayo & Bulawan Offices, represented herein by Atty. Agunday, to file a petition for review in CTA Case No. 9855 and further testified that he did not authorize the Law Firm of Bartolome Salazar & Partners, represented herein by Atty. Jongko, to file the petitions for review in CTA Case Nos. 9822, 9824 & 9825.

Solicitor Cristobal then asked Atty. Jongko to explain why he filed the petitions for review in CTA Case Nos. 9822, 9824 & 9825. The latter replied that his law office was in touch with the broker only and the documents submitted by said broker, and not with Mr. Arthur A. Villalba, the sole proprietor of Gamma Gray Marketing.

It appearing that the witness did not authorize the Law Firm of Bartolome Salazar & Partners, represented herein by Atty. Jongko, to file

the petitions for review in CTA Case Nos. 9822, 9824 & 9825, and **there being no objection** from Atty. Jongko, respondent's Omnibus Motion, filed on September 12, 2018, which prayed for the **dismissal** of CTA Case Nos. 9822, 9824 & 9825 for being filed without authorization from Mr. Arthur A. Villalba, the sole proprietor of Gamma Gray Marketing, the motion is **GRANTED**. CTA Case Nos. 9822, 9824 & 9825 are hereby **DISMISSED**.

As regards CTA Case No. 9855, by agreement of the parties, counsel for petitioner, Atty. Agunday, is given fifteen (15) days from today or until **February 19, 2019** to submit the parties' Joint Stipulation of Facts & Issues (including the issue of jurisdiction). Upon approval of the Joint Stipulation of Facts & Issues, the pre-trial is deemed terminated.

SO ORDERED.

Quezon City, Philippines, February 4, 2019.


JUANITO C. CASTANEDA, JR.
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice