REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

XEPIL PACKAGING REPRESENTED BY SUAT TEE D. POA,
Petitioner,

- versus -

CTA CASE No. 10701

BUREAU OF INTERNAL REVENUE, REVENUE REGION 7A, QUEZON CITY,
Respondent.

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ORDER

In today's **Pre-Trial Conference**, only Atty. Paulyn Ann A. Umipig -Labucay, as lead counsel, together with Atty. Syna Ruth M. Mingua and Atty. Cicero D. Claro for the respondent, appeared. Despite being called **thrice**, neither petitioner's counsel, Atty. Wilfredo Avila, nor any representative of the petitioner appeared.

When asked, Atty. Labucay recalled that this case had already been dismissed in 2022 due to the petitioner and its counsel's failure to appear at the pre-trial conference. She then moved for the **DISMISSAL** of the present case.

Acting on the motion, and considering the petitioner's and counsel's unexplained absence despite due notice, the Court is constrained to **DISMISS** the instant case pursuant to Sections 4[1] and 5,[2] Rule 18 of the Revised Rules of Civil Procedure, which mandate

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[1] Section 4. Appearance of Parties. — It shall be the duty of the parties and their counsel to appear at the pre-trial, court-annexed mediation, and judicial dispute resolution, if necessary. The non-appearance of a party and counsel may be excused only for acts of God, force majeure, or duly substantiated physical inability.

A representative may appear on behalf of a party, but shall be fully authorized in writing to enter into an amicable settlement to submit to alternative modes of dispute resolution, and to enter into stipulations or admissions of facts and documents.

[2] Section 5. Effect of failure to appear. — When duly notified, the failure of the plaintiff and counsel to appear without valid cause when so required, pursuant to the next preceding Section, shall cause the dismissal of the action. The dismissal shall be with prejudice, unless otherwise ordered by the court. ...

the appearance of parties and counsel at pre-trial and direct the dismissal of the action when the plaintiff and counsel fail to appear without valid cause.

The Court notes, with due concern, that this is the **second dismissal** of the case arising from the petitioner's procedural lapses — the first dismissal in 2022 having been due to petitioner's and counsel's non-appearance and failure to file the required Pre-Trial Brief, and the present dismissal once again resulting from their unexplained absence at pre-trial despite due notice.

SO ORDERED.

GIVEN IN OPEN COURT, this 26th day of November 2025, Quezon City, Philippines.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice