

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

CHERIE MARIE T. CHAN,
Petitioner,

- versus -

CTA CASE NO. **10240**

**COMMISSIONER OF THE
BUREAU OF INTERNAL
REVENUE,**

Respondent.

X ----- X

ORDER

In today's setting, supposedly for the presentation of the petitioner herself, Ms. Cherie Marie T. Chan, the said witness along with her lawyer, Atty. Simon Peter S. Jalad, failed to appear despite notice. Atty. Michael Kevin P. Bayona appeared for the respondent.

Considering the unwarranted absence of petitioner, who is the intended witness today, and Atty. Jalad, Atty. Bayona moved for the dismissal of the case for failure to prosecute, pursuant to Rule 17, Section 3 of the Rules of Court, as amended.

The records show that the instant case has previously been dismissed twice for failure of petitioner to appear, (but upon reconsideration was reinstated). In view of the repeated failure of petitioner and Atty. Jalad to appear without justifiable cause, the Court is constrained to **GRANT** the motion of Atty. Bayona. Accordingly, this case is **DISMISSED**.

SO ORDERED.

GIVEN IN OPEN COURT, this 24th day of January 2024, in Quezon City, Philippines.


ROMAN G. DEL ROSARIO
Presiding Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



LANEE S. CUI-DAVID
Associate Justice

