

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

THIRD DIVISION

**PAMELA KRISTIE PUSPUS,
ET AL.,**

Petitioners,

CTA CASE NO. 9095

Members:

-versus-

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

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

FEB 26 2016

2:53 p.m.

X-----X

RESOLUTION

During the February 23, 2016 hearing, only counsel for respondent, Atty. Ma. Lourdes S. Burgos appeared and submitted her Special Power of Attorney (SPA) which the Court noted.

As prayed for by Atty. Burgos, the Court DISMISSED the Petition for Review for failure of petitioners to file their Pre-Trial Brief within the period specified in the Notice of Pre-Trial Conference dated November 4, 2015 and to appear during the Pre-Trial Conference despite notice.

SO ORDERED.

**(On Official Business)
LOVELL R. BAUTISTA
Associate Justice**


ESPERANZA R. FABON-VICTORINO
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice