

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

SECOND DIVISION

**CHEVRON HOLDINGS, INC.**  
[ formerly Caltex (Asia) Limited ],  
Petitioner,

- versus -

**COMMISSIONER OF INTERNAL REVENUE,**  
Respondent.

C.T.A. CASE NO. 8241

Members:

**CASTAÑEDA, JR.,** Chairperson;  
**CASANOVA,** and  
**MINDARO-GRULLA, JJ.**

Promulgated:

**AUG 04 2011**

X -----X  
✓ 4:00 p.m.

**RESOLUTION**

When this case was called for pre-trial, only counsel for respondent, Atty. Janet L. Martinez, appeared.

Records show that the Notice of Pre-Trial was received by petitioner's counsel on June 22, 2011 but petitioner's counsel failed to appear. Also, no pre-trial brief for petitioner was filed. Consequently, counsel for respondent moved that the case be dismissed. Finding merit in the motion, the same is hereby GRANTED.

WHEREFORE, the case in caption is hereby DISMISSED for failure of petitioner to appear at the pre-trial and for its failure to file its pre-trial brief (Sections 5 & 6, Rule 18 of the 1997 Rules of Civil Procedure, as amended).

**SO ORDERED.**

  
**JUANITO C. CASTANEDA, JR.**  
Associate Justice

  
**CAESAR A. CASANOVA**  
Associate Justice

  
**CIELITO N. MINDARO-GRULLA**  
Associate Justice