REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL FIRST DIVISION

SOUTH AFRICAN AIRWAYS,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 6656

Members:

ACOSTA, ***Chairman***
BAUTISTA, ***and***
CASANOVA, ***JJ.***

Promulgated:

NOV 14 2011 ; 4:15pm

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RESOLUTION

Acosta, PJ:

For resolution is the Manifestation and Motion for Leave to Withdraw Petition for Review filed by petitioner on 01 September 2011, wherein the petitioner manifested its intention to withdraw the instant petition as it is no longer interested in pursuing the refund case and no longer desires to present evidence in support of its claim.

The instant petition is based on a claim for the refund of the amount of One Million Seven Hundred Twenty Seven Thousand Seven Hundred Sixty-Six Pesos and Thirty Eight Centavos (P1,727,766.38) as allegedly erroneously paid tax on Gross Philippine Billings (GPB) for the taxable year 2000.

Petitioner was unsuccessful in securing a favorable decision from this Court as its petition was denied for lack of merit. Upon appeal to the Supreme Court, the High Court set aside the Court of Tax Appeal (CTA) En Banc's Decision and remanded the case hereto for further proceedings. The dispositive portion of the Supreme Court's Decision promulgated on 16 February 2010 reads—

> WHEREFORE, the assailed July 19, 2007 Decision and October 30, 2007 Resolution of the CTA En Banc in CTA E.B. Case No. 210 are SET ASIDE. The instant case is REMANDED to the CTA En Banc for further proceedings and appropriate action, more particularly, the reception of evidence for both parties and the corresponding disposition of CTA E.B. Case No. 210 not otherwise inconsistent with our judgment in this Decision.

Said Decision attained finality on 22 October 2010.

Accordingly, the case was remanded to this Court for appropriate action, not inconsistent with the Supreme Court's disposition of the instant controversy.

A hearing for the reception of petitioner's evidence was set on 28 July 2011, during which both parties failed to appear when called. As stated, on 01 September 2011, petitioner filed this Manifestation and Motion for Leave to Withdraw Petition for Review.

Given that this is a refund case wherein the government does not stand to lose any uncollected assessments, and seeing that the petitioner no longer has interest in pursuing this case up to its end, and finally, considering that the respondent did not file her Comment to the motion of withdrawal, this Court **NOTES** the petitioner's Manifestation and **GRANTS** the Motion to Withdraw Petition for Review.

WHEREFORE, premises considered, the instant Motion to Withdraw Petition for Review is hereby **GRANTED**. Accordingly, the instant case is considered **CLOSED** and **TERMINATED**.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice