REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

GORGEOUS FOODS, INC., Petitioner,	CTA CASE NO. 9639
	Members:
-versus-	BAUTISTA, *Chairperson*; FABON-VICTORINO, and RINGPIS LIBAN, JJ.
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: OCT 19 2017 2:02 p.m.

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RESOLUTION

Before the Court is the Notice of Dismissal filed by petitioner Gorgeous Foods, Inc. on September 27, 2017.

The record shows that petitioner filed the instant Petition for Review on August 4, 2017, praying to cancel and set aside the Income Tax, Value-Added Tax, and Compromise Penalty assessments issued against it by respondent as indicated in the Final Decision on Disputed Assessments dated November 12, 2012 for lack of factual and legal bases.

On August 16, 2017, summons was issued requiring respondent to file his Answer to the Petition within fifteen (15) days from notice. Respondent received the summons on August 22, 2017, thus, he had until September 6, 2017 to comply.

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On September 14, 2017, or eight (8) days after the period to file Answer lapsed, the Court received respondent' Motion for Extension of Time to File Answer filed through registered mail on September 6, 2017.

In the Resolution dated September 20, 2017, the Court granted the motion giving respondent until October 6, 2017, within which to file his Answer.

On September 27, 2017, petitioner filed a Notice of Dismissal simply praying for an order confirming the dismissal of the instant Petition for Review.

On October 10, 2017, the Judicial Records Division issued a Records Verification Report stating that respondent failed to file the required Answer within the period granted.

On October 11, 2017, the Court received respondent's Answer to the Petition filed through registered mail on October 6, 2017. In his Answer, respondent prays for the dismissal of the case invoking as his ground the presumption of correctness of the assessments issued against petitioner. Respondent also puts premium on the principle that taxes are the lifeblood of the government.

Under Section 1, Rule 17 of the Rules of Court, "[A] complaint may be dismissed by the plaintiff by filing a notice of dismissal at any time before service of the Answer or of a motion for summary judgment. Upon such notice being filed, the court shall issue an order confirming the dismissal. Unless otherwise stated in the notice, the dismissal is without prejudice, except that a notice operates as an adjudication upon the merits when filed by a plaintiff who has once dismissed in a competent court an action based on or including the same claim."

Pursuant to the foregoing provision and considering that respondent as well prays for the same relief, the Notice of Dismissal filed by petitioner, which the Court deems a motion to withdraw the petition, is hereby affirmed.

Consequently, the instant Petition for Review is deemed withdrawn and ordered dismissed.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

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