REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

CENTRAL AZUCARERA DE TARLAC, *Petitioner,*	**CTA CASE NO. 8338**
	Members:
-versus-	**BAUTISTA,** *Chairperson* **PALANCA-ENRIQUEZ,** and **COTANGCO-MANALASTAS,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	**Promulgated:** JAN 31 2013 ABFernandez 11:26 a.m.

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RESOLUTION

COTANGCO-MANALASTAS, *J.*:

For resolution is the *Manifestation With Motion to Withdraw Petition* filed by petitioner Central Azucarera De Tarlac, by counsel, on January 8, 2013.

In the subject *Motion,* petitioner manifests that it has entered into and concluded a compromise settlement with the respondent concerning the deficiency tax assessment for the fiscal year ending June 30, 2006. Petitioner attached a copy of the "Certificate of Availment" issued in favor of petitioner on December 27, 2012 (Annex "A") and the letter of respondent accepting petitioner's settlement offer (Annex "B"). Petitioner discloses that it paid the agreed settlement amount of NINETEEN MILLION NINE HUNDRED FIFTY-ONE THOUSAND ONE HUNDRED SIXTY-SIX PESOS AND 40/100 (Php19,951,166.40). Thus, petitioner prays that the instant case be dismissed and the hearing and/or proceeding be terminated.

On January 11, 2013, respondent was ordered to comment on petitioner's *Manifestation With Motion to Withdraw Petition* within ten (10) days from notice. In response thereto, respondent filed her *Comment (Petitioner's Manifestation with Motion to Withdraw Petition)* on January 22, 2013. Respondent states that she interposes no objection to petitioner's *Motion.* Hence, the instant *Manifestation With Motion to Withdraw Petition* is deemed submitted for resolution.

The Rules of Court are supplementary to the Revised Rules of the Court of Tax Appeals. Thus, in resolving the pending *Motion*, the Court takes its bearing from the provision of Section 3, Rule 50 of the 1997 Rules of Court which provides, *thus*:

> **"RULE 50**
>
> **DISMISSAL OF APPEAL**
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> xxx
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> SEC. 3. Withdrawal of appeal. — An appeal may be withdrawn as of right at anytime before the filing of the appellee's brief. Thereafter, the withdrawal may be allowed in the discretion of the court."

While the procedure for the filing of "appellee's brief" referred to in the foregoing provision does not apply in the instant appeal – considering that this Court is a court of record, and thus, required to conduct a formal trial to prove every minute aspect of a claim[1] –, the above-quoted provision may be applied by analogy in this instance; and here, the Court is of the view that respondent's answer to the subject Petition for Review takes the place of an appellee's brief. Hence, in view of the fact that the respondent's answer had long been filed in this case, the grant of the present *Manifestation With Motion to Withdraw Petition* rests on the sound discretion of this Court pursuant to Section 3, Rule 50 of the 1997 Rules of Court.

Taking into consideration petitioner's disclosure that a compromise settlement had been entered into and concluded by the parties in this case; that it paid the agreed settlement amount of NINETEEN MILLION NINE HUNDRED FIFTY-ONE THOUSAND ONE HUNDRED SIXTY-SIX PESOS AND 40/100 (Php19,951,166.40); and considering that no objection was interposed by respondent in her comment, the Court is

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[1] Commissioner of Internal Revenue *v.* Manila Mining Corporation, G.R. No. 153204, August 31, 2005, 469 SCRA 571.

convinced that the granting of the instant *Manifestation With Motion to Withdraw Petition* is in order.

WHEREFORE, premises considered, petitioner Central Azucarera De Tarlac's *Manifestation With Motion to Withdraw Petition* is hereby **GRANTED**.

Accordingly, the above-captioned Petition for Review entitled *"Central Azucarera De Tarlac vs. Commissioner of Internal Revenue"*, docketed as CTA Case No. 8338, is hereby deemed **WITHDRAWN**, and the case is hereby declared **CLOSED** and **TERMINATED**.

SO ORDERED.

AMELIA R. COTANGCO-MANALASTAS
Associate Justice

WE CONCUR:

LOVELL R. BAUTISTA
Associate Justice

(Retired)
OLGA PALANCA-ENRIQUEZ
Associate Justice