REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

GREEN CORE GEOTHERMAL INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10697

Members:

DEL ROSARIO, ***PJ, Chairperson***
MANAHAN, and
REYES-FAJARDO ***JJ.***

Promulgated:
MAR 01 2022 11:48 am

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RESOLUTION

On January 11, 2022, petitioner filed its Motion to Withdraw Petition for Review stating that upon further evaluation of the case, petitioner has decided not to pursue its petition filed with the Court.

The Supreme Court has discussed the procedure for the withdrawal of pending appeals before the Court of Tax Appeals (CTA), as follows:

> A perusal of the Revised Rules of the Court of Tax Appeals (RRCTA) reveals the lack of provisions governing the procedure for the withdrawal of pending appeals before the CTA. Hence, pursuant to Section 3, Rule 1 of the RRCTA, the Rules of Court shall suppletorily apply:
>
> > Sec. 3. Applicability of the Rules of Court. - The Rules of Court in the Philippines shall apply suppletorily to these Rules.

Rule 50 of the Rules of Court - an adjunct rule to the appellate procedure in the CA under Rules 42, 43, 44, and 46 of the Rules of Court which are equally adopted in the RRCTA xxx:

xx xx

RULE 50

DISMISSAL OF APPEAL

Section 3. Withdrawal of appeal. - An appeal may be withdrawn as of right at any time before the filing of the appellee's brief. Thereafter, the withdrawal may be allowed in the discretion of the court.[1]

Based on the foregoing, given that respondent has not yet filed any responsive pleading to the present Petition for Review, the Petition for Review may be withdrawn as a matter of right.

WHEREFORE, petitioner's Motion to Withdraw Petition for Review is **GRANTED**. As prayed for, the present Petition for Review dated December 9, 2021 is deemed **WITHDRAWN**. Accordingly, the present case is now deemed **CLOSED** and **TERMINATED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

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[1] Commissioner of Internal Revenue v. Nippon Express (Phils.) Corporation, G.R. No. 212920, September 16, 2015.