REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

Third Division

SENECA TOBACCO PHILIPPINES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9385

Members:
BAUTISTA, Chairperson
FABON-VICTORINO, *and*
RINGPIS-LIBAN, *JJ.*

Promulgated:

MAY 03 2018 2:31 p.m.

x--x

RESOLUTION

For resolution is petitioner's "Manifestation and Motion to Withdraw Petition for Review", stating that upon petitioner's prudent reassessment of the case and judicious reflection of the costs of continuing litigation, the management of petitioner has decided to withdraw its judicial claim for the refund of the amount of ₱24,300,000.00 corresponding to the 900,000 pieces of internal revenue stamps which were rendered unutilized pursuant to Revenue Regulation (RR) No. 7-2014, as amended by RR No. 8-2014.

Respondent Commissioner of Internal Revenue failed to file his Comment on petitioner's motion despite being given an opportunity to do so in accordance with the Court's Resolution dated March 21, 2018.

Acting on the foregoing, petitioner's "Manifestation and Motion to Withdraw Petition for Review" is **GRANTED.** The instant petition is deemed **WITHDRAWN** and, accordingly, the instant case is **DECLARED CLOSED** and **TERMINATED.**

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SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

(On Leave)
ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice