REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

MARINE BOX TRADING CORPORATION, *Petitioner,*	**CTA CASE NO. 11602**
	Members:
-versus-	**MANAHAN** ***Chairperson*** **REYES-FAJARDO, and ANGELES,** ***JJ.***
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: APR 24 2025 11:54 a.m.

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RESOLUTION

On January 30, 2025, petitioner filed its Notice of Withdrawal of Petition for Review stating that it has decided to withdraw the Petition to avoid costly litigation.

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 CT A. 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 - An appeal may be withdrawn as of right at any time before the filing of the appellee's brief.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respondent has not yet filed any responsive pleading to the present Petition for Review, the Petition for Review may be withdrawn as a matter of right.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 Notice of Withdrawal of Petition for Review is **NOTED** and **GRANTED**. Accordingly, the instant Petition for Review filed on September 5, 2024 is deemed **WITHDRAWN**. This case is now **CLOSED** and **TERMINATED**.

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice

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