

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

**STRAIGHT ARROW
CORPORATION,**

CTA CASE NO. 12008

Petitioner, Members:

-versus-

**RINGPIS-LIBAN, Chairperson,
MODESTO-SAN PEDRO, and
FERRER-FLORES, JJ.**

**COMMISSIONER OF
INTERNAL REVENUE,**

Promulgated:

Respondent. _____

x -----

11:59 AM


RESOLUTION

For the Court's resolution is petitioner's *Manifestation with Motion to Withdraw (Re: Petition for Review with Urgent Motion To Lift and Cancel Warrant of Dstraint and/or Levy dated 27 June 2025)*, filed via licensed courier on October 13, 2025. Petitioner states that it paid the alleged deficiency taxes assessed and that the Bureau of Internal Revenue issued a Closing Memorandum, also stating that petitioner paid the alleged deficiency taxes in full.

As per *Commissioner of Internal Revenue v. Nippon Express (Phils.) Corporation*,¹ an appeal before this Court may be withdrawn (a) at any time before the case is submitted for resolution; or (b) even after such submission and the filing of the appellee's brief or equivalent pleading, with the discretion of the Court.

Considering that this case has not yet been submitted for decision, and given the withdrawal is sought for meritorious reasons, the Court deems it appropriate to grant the withdrawal.

ACCORDINGLY, petitioner's *Manifestation with Motion to Withdraw (Re: Petition for Review with Urgent Motion To Lift and Cancel Warrant of Dstraint and/or Levy dated 27 June 2025)*, filed via licensed courier on October 13, 2025, is hereby **GRANTED**. The instant Petition for Review, filed on June 27, 2025, is deemed **WITHDRAWN**. All other motions

¹ G.R. No. 212920, September 16, 2015.

pending in this case are deemed **MOOT** and **ACADEMIC**, and all hearings set for this case are **CANCELLED**.

This case is now **CLOSED** and **TERMINATED**.

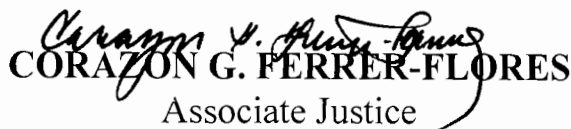
SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice