

REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY

FIRST DIVISION

FILINVEST ALABANG, INC.,                      CTA CASE NO. 9683  
*Petitioner,*

-versus-

COMMISSIONER OF  
INTERNAL REVENUE,  
*Respondent.*

x ----- x

CYBERZONE PROPERTIES,  
INC.,                                              CTA CASE NO. 9684  
*Petitioner,*

-versus-

COMMISSIONER OF INTERNAL  
REVENUE,  
*Respondent.*

x ----- x

FILINVEST LAND, INC.,                      CTA CASE NO. 9685  
*Petitioner,*                                      Present:

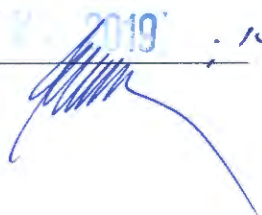
-versus-

**DEL ROSARIO**, P.J., Chairperson,  
**FABON-VICTORINO**, and  
**MANAHAN**, JJ.

COMMISSIONER OF  
INTERNAL REVENUE,

Promulgated :

*Respondent.*

OCT 8 2019 : 10:52am  


## RESOLUTION

On September 25, 2019, respondent filed his *Comment/Manifestation with Motion to Admit (on Petitioner's Manifestation and Motion dated 08 August 2019)* informing the Court that he was not able to file said Comment within the time prescribed in the Court's Resolution dated September 10, 2019 and praying for the admission of the attached Comment.

In addition, respondent submits that he has no personal knowledge of the alleged talks/discussion that petitioners are conducting with the concerned local government regarding the subject claims for refund in connection with the Deed of Sale of Real Property. Nevertheless, respondent manifests that he has no objection to the *Manifestation and Motion (To Withdraw Petitions for Review)* filed by petitioners Filinvest Alabang, Inc., Cyberzone Properties, Inc. and Filinvest Land, Inc., with this Court and submits the matter to its sound discretion.

These consolidated cases were already submitted for decision on July 31, 2019 pursuant to this Court's Resolution on even date.

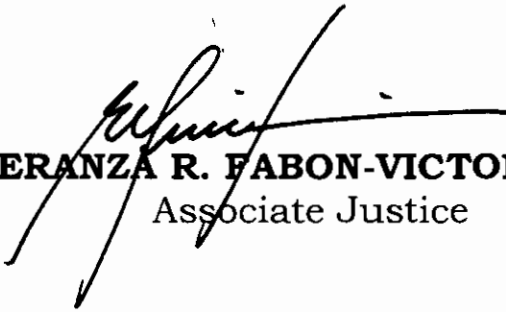
**WHEREFORE**, premises considered, the Court resolves to:

1. **ADMIT** respondent's *Comment* to petitioners' *Manifestation and Motion*;
2. **GRANT** petitioners' *Manifestation and Motion (To Withdraw Petitions for Review)* filed on August 8, 2019.

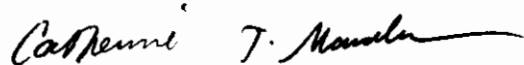
Accordingly, the Petitions for Review filed by petitioners docketed as CTA Case Nos. 9683, 9684 and 9685 are hereby **DISMISSED**.

**SO ORDERED.**

  
**ROMAN G. DEL ROSARIO**  
Presiding Justice



**ESPERANZA R. FABON-VICTORINO**  
Associate Justice



**CATHERINE T. MANAHAN**  
Associate Justice