



**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

CTA CASE NO. 12351

**ASTROBAG MANUFACTURING
CORP., as represented herein by
ROCHELLE PAREDES DY ANG**
Petitioner,

- versus -

NOTICE OF RESOLUTION

**COMMISSIONER OF THE
BUREAU OF CUSTOMS and
DISTRICT COLLECTOR -
MANILA INTERNATIONAL
CONTAINER PORT,**
Respondents.

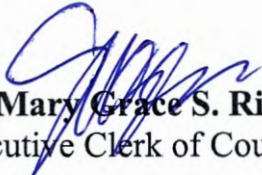
To:

THE LAW OFFICE OF LEQUIN AND MERCADO
Units 1014 Corporate 145 Building
145 Mother Ignacia Avenue, South Triangle
Quezon City

GREETINGS:

You are hereby notified by these presents that on **June 22, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **June 29, 2026.**


Atty. Mary Grace S. Ringpis
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
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FIRST DIVISION

ASTROBAG
MANUFACTURING
CORP., as represented
herein by ROCHELLE
PAREDES DY ANG,
Petitioner,

CTA Case No. 12351

Members:

RINGPIS-LIBAN, PJ, Chairperson,
REYES-FAJARDO, and
ANGELES, II.

- versus -

COMMISSIONER OF THE
BUREAU OF CUSTOMS
and DISTRICT
COLLECTOR - MANILA
INTERNATIONAL
CONTAINER PORT,
Respondents.

Promulgated:

JUN 22 2026 ; 3:40 PM

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RESOLUTION

First. Petitioner's Manifestation filed on April 24, 2026, relaying that it re-executed and properly notarized the Secretary's Certificate appended in its Petition for Review, is **NOTED**, and deemed **SUFFICIENT** compliance with Minute Resolution dated March 18, 2026.

Second. Considering petitioner's Notice of Dismissal likewise filed on April 24, 2026, respondent's non-filing of Answer to the Petition, and by authority of Section 1,¹ Rule 17 of the Rules of Court,

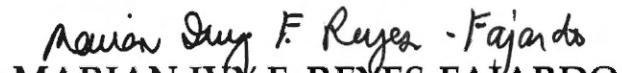
¹ Section 1. *Dismissal upon notice by plaintiff* — A complaint may be dismissed by the plaintiff by filing a notice of dismissal at any time before service of the answer or of a motion for summary judgment. Upon such notice being filed, the court shall issue an order confirming the dismissal. Unless otherwise stated in the notice, the dismissal is

as amended, the **DISMISSAL** of CTA Case No. 12351, at the instance of petitioner, is **CONFIRMED**.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



MARIAN IVY F. REYES-FAJARDO
Associate Justice



HENRY S. ANGELES
Associate Justice

without prejudice, except that a notice operates as an adjudication upon the merits when filed by a plaintiff who has once dismissed in a competent court an action based on or including the same claim. (Boldfacing ours)