

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

HIPOLITO OSILLA NOVELOSO (H.O. CTA CASE NO. 9693
NOVELOSO SURVEYING/NOVELOSO
TRADING),

Petitioner,

- versus -

Members:

BAUTISTA, Chairperson,
FABON-VICTORINO, and
RINGPIS-LIBAN, II.

COMMISSIONER OF BUREAU OF Promulgated:
INTERNAL REVENUE,

Respondent. JUL 10 2018

1:10 p.m.

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RESOLUTION

For resolution is petitioner's Withdrawal of Petition filed on June 7, 2018 without respondent's comment despite due notice.

On October 2, 2017, petitioner filed a Petition for Review essentially praying for the cancellation of the assessments made against petitioner for deficiency income tax, value-added tax, and expanded withholding tax for taxable year 2012 in the aggregate amount of Php33,367,601.04, inclusive of statutory increments.

Petitioner filed the present Withdrawal of Petition on June 7, 2018. The Court issued a Resolution ordering respondent to file his comment on the same; however, *per* Records Verification Report dated July 3, 2018, respondent failed to file his comment.

Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals ("RRCTA")¹ provides that the Rules of Court shall apply suppletorily. In turn, Section 3, Rule 50 of the Revised Rules of Court provides the instances when an appeal may be withdrawn. The relevant provision

¹ A.M. No. 05-11-07-CTA (2005).

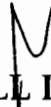
states:

Sec. 3. *Withdrawal of appeal.* – An appeal may be withdrawn as [a matter] of right at any time before the filing of the appellee's brief.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.

Considering respondent failed to object to petitioner's Withdrawal of Petition, the Court finds the withdrawal of the Petition for Review in the present case proper.

WHEREFORE, petitioner's Withdrawal of Petition is hereby **GRANTED**. Accordingly, the Petition for Review is hereby considered **WITHDRAWN** and the case is hereby considered **CLOSED** and **TERMINATED**.

SO ORDERED.


LOVELL R. BAUTISTA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice