

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

SECOND DIVISION

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

Members:

Petitioner,

**BACORRO-VILLENA, Chairperson, and
CUI-DAVID, JJ.**

-versus-

**COMMISSIONER OF THE
BUREAU OF CUSTOMS and
DISTRICT COLLECTOR -
PORT OF MANILA,**

Promulgated:

Respondents.

X- - - - -

RESOLUTION

For the Court's consideration are the following:

1. Respondents' ***Motion for Extension of Time to File Answer***, filed on April 14, 2026, and
2. Petitioner's ***Notice of Dismissal***, filed on April 24, 2026.

In its *Notice of Dismissal*, petitioner prays that the Court issue an order confirming the **voluntary dismissal** of its *Petition for Review* pursuant to Section 1, Rule 17 of the Rules of Court. Petitioner alleges that it is "no longer in a position to effectively continue litigating the instant case" due to "practical considerations, including financial constraints."

The Revised Rules of the Court Tax Appeals, as amended, contain no specific provision governing the withdrawal of appeals. Hence, the Court refers to the Rules of Court suppletorily.¹

¹ Sec. 3. Applicability of the Rules of Court. – The Rules of Court in the Philippines shall apply suppletorily to these Rules.

RESOLUTION

CTA Case No. 12368

Astrobag Manufacturing Corp., represented herein by Rochelle Paredes Dy Ang v.

Commissioner of the Bureau of Customs and District Collector – Port of Manila

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Section 1, Rule 17 of the Rules of Court provides for the dismissal of a complaint upon notice by the plaintiff, viz.:

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 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. (Emphasis supplied)

Meanwhile, Section 3, Rule 50 of the Rules of Court provides when an appeal may be withdrawn:

Sec. 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 – An appeal may be withdrawn as of right **at any time before the filing of the appellee's brief**.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. (Emphasis supplied)

In the instant case, respondents have yet to file their *Answer to the Petition for Review*. Thus, pursuant to the foregoing provisions, petitioner may, as a matter of right, withdraw its appeal.

WHEREFORE, premises considered, petitioner's *Notice of Dismissal* is hereby **NOTED** and the instant *Petition for Review* is **DISMISSED** without prejudice.

Accordingly, respondents' *Motion for Extension of Time to File Answer* is **DECLARED MOOT and ACADEMIC**.

SO ORDERED.


JEAN MARIE A. BACORRO-VILLENA
Associate Justice


LANEE S. CUI-DAVID
Associate Justice