

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

EN BANC

**MISAMIS ORIENTAL I
RURAL ELECTRIC SERVICE
COOPERATIVE, INC.
(MORESCO I),**

Petitioner,

**CTA EB No. 2368
(CTA Case No. 9585)**

Present:

Del Rosario, P.J.,
Castañeda, Jr.,
Uy,
Ringpis-Liban,
Manahan,
Bacorro-Villena, and
Modesto-San Pedro, JJ.

- versus -

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

JUN 10 2021

[Signature] 1:33 p.m.

X-----X

RESOLUTION

For resolution of the Court *En Banc* is petitioner's Motion to Withdraw Petition filed via private courier on May 17, 2021.

Petitioner moves for the withdrawal of the present Petition for Review on the ground that it was able to obtain an amnesty from respondent Commissioner of Internal Revenue in relation to CTA Case No. 9585.

Section 3, Rule 50 of the Rules of Court, in relation to Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals (RRCTA)¹, provides:

¹ Section 3, Rule 1 of RRCTA states:

"SEC. 3. *Applicability of the Rules of Court.* – The Rules of Court in the Philippines shall apply suppletorily to these Rules."

“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 *Withdrawal of appeal.* — An appeal may be withdrawn as of right at any time before the filing of the appellee’s brief.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.”

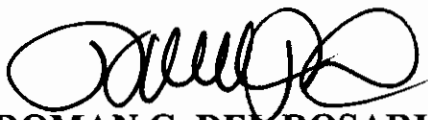
Given that respondent has not yet filed any responsive pleading to the present Petition for Review, the Petition for Review may be withdrawn as a matter of right.

WHEREFORE, petitioner’s Motion to Withdraw Petition dated March 22, 2021 is **GRANTED**.

As prayed for, the present Petition for Review dated October 30, 2020 is deemed **WITHDRAWN**. The assailed Decision dated October 1, 2019 in CTA Case No. 9585 is declared final and executory.

Accordingly, the present case is now deemed **CLOSED** and **TERMINATED**.

SO ORDERED.

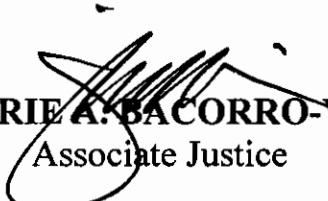

ROMAN G. DEL ROSARIO
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice

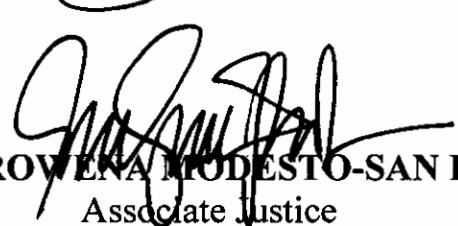

ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice


CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice