REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

SECOND DIVISION

TIGER RESORT, LEISURE AND ENTERTAINMENT, INC., Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE, Respondent.

CTA CASE NO. **10360**

Members:

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

Promulgated: JUN 13 2022 4:05 PM

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RESOLUTION

For the Court's resolution is petitioner Tiger Resort, Leisure and Entertainment, Inc.'s (**petitioner**'s) "Motion to Withdraw Petition" (**Motion to Withdraw**) filed on 02 June 2022.

In the said motion, petitioner claims that as tourism in the Philippines begins to improve from the effects of the pandemic, it has determined to focus its energies and resources on its operations in order that it may contribute to the nation's economic recovery. Thus, as part of the aforementioned efforts, petitioner has decided to withdraw its petition before this Court.

Considering that it is the prerogative of petitioner to withdraw its petition, the Motion to Withdraw is hereby **GRANTED**.

In *Central Luzon Drug Corporation v. Commissioner of Internal Revenue*[1], the Supreme Court ruled as follows:

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[1] G.R. No. 181371, 02 March 2011; Citation omitted, italics in the original text and emphasis supplied.

> . . .
> *When an appeal is withdrawn, the assailed decision becomes final and executory.*
> . . .
>
> However, we agree with the OSG that the dismissal of the instant case should be with prejudice. By withdrawing the appeal, petitioner is deemed to have accepted the decision of the CTA. And since the CTA had already denied petitioner's request for the issuance of a tax credit certificate in the amount of P32,170,409 for insufficiency of evidence, it may no longer be included in petitioner's future claims. Petitioner cannot be allowed to circumvent the denial of its request for a tax credit by abandoning its appeal and filing a new claim. To reiterate, **"an appellant who withdraws his appeal . . . must face the consequence of his withdrawal, such as the decision of the court *a quo* becoming final and executory."**
> . . .

WHEREFORE, petitioner Tiger Resort, Leisure and Entertainment, Inc.'s Petition for Review filed on 30 September 2020 is hereby **DISMISSED.** Accordingly, any hearings scheduled for the above-captioned case are thus **CANCELLED** as the case is hereby declared **CLOSED** and **TERMINATED**. No further pleadings or motions shall be entertained herein. Let an entry of judgment in this case be made in due course.

SO ORDERED.

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice