REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CMA-CGM PHILIPPINES, INC.,
Petitioner,

-versus-

HON. ISIDRO S. LAPEÑA, in his capacity as the Commissioner of the BUREAU OF CUSTOMS,
Respondent.

CTA Case No. 9961

Members:

DEL ROSARIO, *P.J., Chairperson,*
MANAHAN, *and*
REYES-FAJARDO, *JJ.*

Promulgated:
MAR 22 2022 1:59 pm

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RESOLUTION

On October 26, 2021, petitioner filed its *Motion to Withdraw* the instant Petition since it is no longer interested in prosecuting the case.

On December 13, 2021, respondent, through the Office of the Solicitor General, posted his *Manifestation (in lieu of Comment)*, that he interposes no objection on petitioner's *Motion to Withdraw* petition.

The Supreme Court has discussed the procedure for the withdrawal of pending appeals before the Court of Tax Appeals (CTA), as follows:

> A perusal of the Revised Rules of the Court of Tax Appeals (RRCTA) reveals the lack of provisions governing the procedure for the withdrawal of pending appeals before the CTA. Hence, pursuant to Section 3, Rule 1 of the RRCTA, the Rules of Court shall suppletorily apply:
>
> > Sec. 3. *Applicability of the Rules of Court.* – The Rules of *Court* in the Philippines shall apply suppletorily to these Rules.
>
> Rule 50 of the Rules of Court – an adjunct rule to the appellate procedure in the CA under Rules 42, 43, 44, and 46 of the

Rules of Court are equally adopted in the RRCTA – states that when the case is deemed submitted for resolution, withdrawals of appeals made after the filing of the appellee's brief may still be allowed in the discretion of the court:

RULE 50
DISMISSAL OF APPEAL

xxx xxx xxx

Section 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 *Withdrawal of appeal.* – An appeal may be withdrawn as of right at any time before the filing of the appellee's brief.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) [1]

Based on the foregoing, the withdrawal of the appeal may be allowed upon the discretion of the Court. Thus, considering that the instant case has not yet been submitted for decision and considering that respondent has no objection to the withdrawal of the petition, the Court grants petitioner's *Motion to Withdraw*.

WHEREFORE, petitioner's *Motion to Withdraw* is **GRANTED**. Accordingly, the Petition for Review filed on October 24, 2018 is **DISMISSED**, and the case is considered **CLOSED** and **TERMINATED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

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[1] *Commissioner of Internal Revenue v. Nippon Express (Phils.) Corp.*, G.R. No. 212920, September 16, 2015.