REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 12084

HALLIBURTON WORLDWIDE LIMITED - PHILIPPINE BRANCH,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legaspi Village
Makati City

ATTY. JOANA A. BILONGILOT
Bureau of Internal Revenue
Revenue Region No. 8B - South
2nd Floor, Legal Division, BIR Building
313 Sen. Gil Puyat Avenue
Makati City

SALVADOR LLANILLO & MIJARES
Units 1706-1711, 17th Floor, Tower One & Exchange Plaza
Ayala Triangle, Ayala Avenue
1226 Makati City

GREETINGS:

You are hereby notified by these presents that on **December 17, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 18, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

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COMMISSIONER OF INTERNAL REVENUE,
Respondent.

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Members:

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

Promulgated:

DEC 17 2025; 10:30AM

x- -x

RESOLUTION

This resolves petitioner's *Motion for Leave to Withdraw Petition for Review,* filed on October 14, 2025, without respondent's comment despite notice.

Petitioner avers that on July 29, 2025, it filed a *Petition for Review* before this Court to appeal the inaction on its administrative claim for refund of excess and unutilized input Value-Added Tax (VAT) attributable to its zero-rated sales for the first to fourth quarters of calendar year (CY) 2023, in the aggregate amount of ₱5,883,651.74.

Petitioner alleges that on March 31, 2025, it filed with the VAT Audit Section (VATAS) of Revenue Region 8B an Application for Tax Credits/Refunds of excess and unutilized input VAT. However, as of June 29, 2025, it had not received any notice of approval or denial of its administrative claim. Hence, petitioner was constrained to file the *Petition for Review* due to the failure of the Bureau of Internal Revenue (BIR) to act on its administrative claim for refund within the 90-day period mandated by Section 112(C) of the National Internal Revenue Code (NIRC) of 1997, as amended.

On September 4, 2025, however, petitioner received a letter from the BIR Revenue Region No. 8B, dated July 14, 2025, informing it that its claim for VAT refund for the first to fourth quarters of CY 2023, in the amount of ₱5,735,263.96, had been granted. It also received a Land Bank of the Philippines cheque for the same amount.

In view of the foregoing, and to save time and resources of the Court, petitioner seeks leave to withdraw its *Petition for Review* filed on July 29, 2025, pursuant to Section 3,[1] Rule 1 of the Revised Rules of the Court of Tax Appeals, in relation to Section 3,[2] Rule 50 of the Revised Rules of Court.

Finding merit in the motion, and there being no objection from respondent, petitioner's *Motion for Leave to Withdraw Petition for Review* is **GRANTED**.

WHEREFORE, the *Petition for Review* filed on July 29, 2025, is deemed **WITHDRAWN**. Accordingly, this case is **CLOSED** and **TERMINATED**.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

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

[2] 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.