REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

FIRST DIVISION

INNOSEN, INC.,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10453

Members:

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

Promulgated:
MAR 23 2022 1:10 pm

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RESOLUTION

This resolves petitioner's **Motion to Withdraw Petition for Review** filed on December 17, 2021, *sans* respondent's comment despite opportunity to do so pursuant to the Resolution dated February 11, 2022, as reported by the Records Division in the Records Verification dated March 8, 2022.

In the present motion, petitioner states that after re-examination of the duration of the trial proceedings and the litigation costs it incurred and will be incurring for this case, it decided to withdraw the Petition for Review.

The Court sees no reason not to grant the motion.

The Amended Petition for Review of the petitioner, dated March 24, 2021, filed through electronic mail on March 24, 2021[1] seeks for the review of the decision of the Bureau of Internal Revenue (BIR) denying petitioner's claim for refund of input tax attributable to zero-rated sales in the amount of ₱1,709,822.28 for calendar year 2018 for lack of legal and factual basis. Further, this case is still in the pre-trial stage when petitioner filed the present motion as the Court is still

[1] But the pleading is considered filed on March 25, 2021 since the same was sent through email on March 24, 2021 at **4:53:07 p.m.**, or after the cut-off time of 4:30 p.m. pursuant to CTA En Banc Resolution No. 04-2021, dated February 24, 2021. The hard copies were subsequently filed on May 19, 2021 as stated in petitioner's Manifestation filed on even date.

waiting for the filing of the parties' Joint Stipulation of Facts and Issues due to be filed on December 18, 2021.

There being no comment/opposition filed by respondent, and considering that there are no attendant circumstances in this case that should incite this Court to act otherwise on petitioner's present motion, the Court resolves to grant the withdrawal of the Amended Petition for Review. Corollary, since the appeal is withdrawn, the assailed decision of the BIR denying petitioner's claim for refund of input tax attributable to zero-rated sales becomes final.[2]

WHEREFORE, premises considered, petitioner's **Motion to Withdraw Petition for Review** filed on December 17, 2021 is **GRANTED**. Accordingly, the Amended Petition for Review dated March 24, 2021 is **WITHDRAWN**, and this case is declared **CLOSED AND TERMINATED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

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[2] The declaration in ***Central Luzon Drug Corporation vs. Commissioner of Internal Revenue, G.R. No. 181371, March 2, 2011***, that "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," finds applicable to this case by analogy.