REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

PHILPLASTIC AND POLYMERS, INC., represented herein by ROCHELLE PAREDES DY ANG, Petitioner,	**CTA CASE NO. 12367** Members: **MODESTO-SAN PEDRO,** *Chairperson,* **FERRER-FLORES,** *and* **CENTENO-DIJAMCO,** *JJ.*
- versus -	
COMMISSIONER OF THE BUREAU OF CUSTOMS and DISTRICT COLLECTOR – MANILA INTERNATIONAL CONTAINER PORT, Respondent.	Promulgated: OCT 06 2026 1:02 p.m.

x - x

RESOLUTION

Before this Court is petitioner's **Notice of Dismissal** filed on April 24, 2026 praying for the Court to issue an order confirming the voluntary dismissal of its *Petition for Review*.

In its *Notice of Dismissal*, petitioner alleges that no Answer has been served upon it as of date. Petitioner, therefore, has the right to withdraw its petition by mere notice to the Court.

Section 1 of Rule 17 of the Rules of Court provides:

RULE 17
DISMISSAL OF ACTIONS

> Section 1. *Dismissal upon notice by plaintiff.* - A complaint may be dismissed by the plaintiff by filing a notice of dismissal at any time before service of the answer or of a motion for summary judgment. Upon such notice being filed, the court shall issue an order confirming the dismissal. Unless otherwise stated in the notice, the dismissal is without prejudice,

> except that a notice operates as adjudication upon the merits when filed by a plaintiff who has once dismissed in a competent court an action based on or including the same claim.

The above provision ordains the dismissal of the complaint by the plaintiff as a matter of right *at any time* before service of the answer.[1] The plaintiff is accorded the right to dismiss the complaint without the necessity of alleging in the notice of dismissal any ground nor of making any reservation.

Records show that petitioner filed the instant *Petition for Review* on February 19, 2026.

On March 23, 2026, the Court issued a Resolution directing petitioner to submit proof of authority of the signatory of the *Petition for Review*.

In compliance, petitioner filed its *Manifestation* on March 26, 2026 stating that petitioner duly authorized Ms. Rochelle Paredes Dy Ang to act as its representative and signatory to the instant *Petition* as evidenced by the Secretary's Certificate dated January 26, 2026.

Petitioner filed a *Notice of Dismissal* on April 24, 2026, before the Court has issued summons requiring respondent to file his Answer.

As stated earlier, the filing of withdrawal of a Petition for Review is a matter of right *at any time* *before service of the answer*.

As the Supreme Court pronounced in the case of *Go vs. Cruz*,[2] *viz*:

> The dismissal of civil actions is always addressed to the sound judgment and discretion of the court; this, whether the dismissal is sought after a trial has been completed or otherwise, or whether it is prayed for by a defending party or by a plaintiff or claimant. **There is one instance however where the dismissal of an action rests exclusively on the will of a plaintiff or claimant, to prevent which the defending party and even the court itself is powerless, requiring in fact no action whatever on the part of the court except the acceptance and recording of the causative document. This is dealt with in Section 1, Rule 17 of the Rules of Court,** xxx *(Citations omitted; emphasis supplied)*

Considering that no Answer has yet been filed by respondent of which petitioner was served a copy thereof, this Court holds that the withdrawal of the instant *Petition for Review* is a matter of right of the petitioner.

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1 *O.B. Jovenir Construction and Development Corporation, et al. vs. Macamir Realty and Development Corporation, et al.*, G.R. No. 135803, March 28, 2006.

2 G.R. No. 58986, April 17, 1989.

ACCORDINGLY, petitioner's **Notice of Dismissal** filed on April 24, 2026 is **NOTED**. In view thereof, the instant *Petition for Review* filed on February 19, 2026 is **DISMISSED**, and CTA Case No. 12367 is considered **CLOSED and TERMINATED**.

Petitioner's **Manifestation** filed on March 26, 2026 is **NOTED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice