

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

THIRD DIVISION

PRUDENCE DEVELOPMENT AND MANAGEMENT CORPORATION, represented by Engr. Leslie Ian V. Ancheta, Chief Operations Officer,

Petitioner, Members:

- versus -

**MODESTO-SAN PEDRO, Chairperson
FERRER-FLORES, and
CENTENO-DIJAMCO, JJ.**

COMMISSIONER ROMEO D. LUMAGUI, JR. OF THE BUREAU OF INTERNAL REVENUE AND OIC ASSISTANT COMMISSIONER JETHRO M. SABARIAGA, LARGE TAXPAYERS SERVICE,

Promulgated:

Respondents.

SEP 30 2026

11:12 a.m.

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RESOLUTION

For resolution are:

1. petitioner's **Motion to Withdraw Petition for Review** filed on August 5, 2026, with respondent's **Comment/Manifestation (on Motion to Withdraw Petition for Review)** filed on August 11, 2026;
2. petitioner's **Urgent Motion to Resolve Motion to Withdraw Petition for Review** filed on August 28, 2026; and,
3. **Manifestation (Re: Minute Resolution dated 13 August 2026)** filed by respondent on August 26, 2026.

In its *Motion to Withdraw Petition for Review*, petitioner avers that it filed a *Petition for Review* on September 15, 2025 and an *Amended Petition for Review* on November 28, 2025. It, however, determined that the withdrawal of the *Petitions* would better serve the interests of its business investments and employees, promote judicial economy, support sound tax

administration and contribute to the efficient use of judicial resources. In particular, petitioner recognizes that the controversy may remain pending for a considerable period before attaining finality. After having determined that the continued prosecution of this petition is no longer necessary and would no longer serve the interest of the efficient administration of justice and in light of the Bureau of Internal Revenue's (BIR's) favorable consideration of its application for a new Permit to Operate as Manufacturer of Cigarettes, petitioner has, thus, decided to withdraw the instant *Petition for Review*. Finally, petitioner manifests that the *Motion to Withdraw Petition for Review* was executed freely and voluntarily, without admission of liability or waiver of any substantive rights or legal positions that herein petitioner may have in connection with any other matter not covered by the instant motion.

In its *Urgent Motion to Resolve*, petitioner submits that the prompt resolution of its *Motion to Withdraw Petition for Review* is of paramount importance, as the pendency of the instant case bears directly upon the timely processing of its application for a new permit before the Excise Large Taxpayers Regulatory Division (ELTRD) of the BIR, which requires the submission of proof of dismissal of the case to the concerned offices of the BIR.

Respondent, on the other hand, interposes no objections and submits the petitioner's *Motion to Withdraw Petition for Review* to the sound discretion of the Court.

In the case of *Commissioner of Internal Revenue vs. Nippon Express (Phils.) Corporation*,¹ the Supreme Court discussed the procedure for withdrawal of pending appeals before the Court of Tax Appeals (CTA), thus:

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 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 which are equally adopted in the RRCTA – states that when the case is deemed submitted for resolution, withdrawal 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

x x x x

¹ G.R. No. 212920, September 16, 2015.

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 added*)

Further, Section 2 of the Rules of Court provides:

SEC. 2. *Dismissal upon motion of plaintiff.* — Except as provided in the preceding section, a complaint shall not be dismissed at the plaintiff's instance save upon approval of the court and upon such terms and conditions as the court deems proper. If a counterclaim has been pleaded by a defendant prior to the service upon him of the plaintiff's motion for dismissal, the dismissal shall be limited to the complaint. The dismissal shall be without prejudice to the right of the defendant to prosecute his counterclaim in a separate action unless within fifteen (15) days from notice of the motion he manifests his preference to have his counterclaim resolved in the same action. Unless otherwise specified in the order, a dismissal under this paragraph shall be without prejudice. A class suit shall not be dismissed or compromised without the approval of the court.

Applying the foregoing, the granting of a withdrawal of appeal at this stage (*i.e.*, respondent's presentation of evidence) is addressed to the sound discretion of the Court.

Considering petitioner's reasons and that the present *Petition for Review* has not yet been submitted for decision, together with the fact that the respondent did not interpose any objection to the withdrawal thereof, the Court shall grant petitioner's *Motion to Withdraw Petition for Review*.

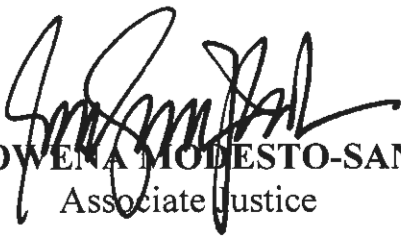
Moreover, the Court notes respondent's *Manifestation* stating that he has already filed a *Comment/Manifestation* to the said *Motion to Withdraw Petition for Review* on August 11, 2026.

ACCORDINGLY, the petitioner's **Motion to Withdraw Petition for Review** is **GRANTED**.

In view thereof, the present *Petition for Review* filed on September 15, 2025 and the *Amended Petitions for Review* filed on November 28, 2025 and February 27, 2026, are therefore **DISMISSED**. Consequently, all pending incidents of this case are deemed **MOOT**. Respondent's **Manifestation Re: Minute Resolution dated 13 August 2026**) filed on September 11, 2026 is **NOTED**.

Further, this case is considered **CLOSED and TERMINATED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice