

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

FILMETRICS CORPORATION, CTA CASE NO. 11897

Petitioner,

Members:

-versus-

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

**COMMISSIONER OF
INTERNAL REVENUE,**

Promulgated:

Respondent.

MAY 20 2026

x ----- 1:20 p.m. ----- x

RESOLUTION

For the Court's resolution is petitioner's *Motion to Withdraw Petition*, filed via licensed courier on September 8, 2025, with respondent's *Comment (Petitioner's Motion to Withdraw Petition)*, filed on October 14, 2025.

Petitioner seeks to withdraw the instant Petition as it has instead opted to apply for a compromise settlement at the administrative level. For his part, respondent raises no objection to the withdrawal sought.

As per *Commissioner of Internal Revenue v. Nippon Express (Phils.) Corporation*,¹ an appeal before this Court may be withdrawn (1) at any time before the case is submitted for resolution; or (2) even after such submission and the filing of the appellee's brief or equivalent pleading, with the discretion of the Court.

Considering that this case has not yet been submitted for decision, and given that petitioner is now pursuing a different course of action regarding the assailed assessment against it, the Court deems it appropriate to grant the withdrawal.

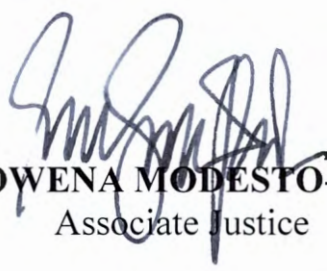
That said, the withdrawal of an appeal results in the assailed decision becoming final and executory.² Consequently, the various issuances petitioner previously sought to annul shall become final and executory, any compromise reached by the parties notwithstanding.

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

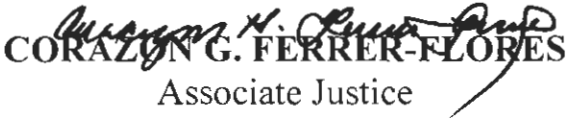
² *Central Luzon Drug v. Commissioner of Internal Revenue*, G.R. No. 181371, March 2, 2011.

ACCORDINGLY, petitioner's *Motion to Withdraw Petition*, filed via licensed courier on September 8, 2025, is hereby **GRANTED**. The instant Petition for Review is deemed **WITHDRAWN**, and this case is now **CLOSED** and **TERMINATED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice