REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
Quezon City

Second Division

MARISA ALAVAR ALFARO,
Petitioner,

CTA CASE NO. 12010

-versus-

Members:
RINGPIS-LIBAN, *Chairperson,*
MODESTO-SAN PEDRO, *and*
FERRER-FLORES, *JJ.*

HON. ROMEO D. LUMAGUI, IN HIS CAPACITY AS THE COMMISSIONER OF INTERNAL REVENUE, NASSER A. TANGGOR, IN HIS FORMER CAPACITY AS THE REGIONAL DIRECTOR OF THE BUREAU OF INTERNAL REVENUE, REVENUE REGION NO. 15 IN ZAMBOANGA CITY, AND ALL OTHER PERSONS ACTING ON THEIR BEHALF.
Respondents.

Promulgated:
JAN 12 2026

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RESOLUTION

On June 2, 2025, a "Petition for Review (With Motion to Suspend Collection of Taxes)" was filed by petitioner Marissa Alavar Alfaro praying that the Court:

> a. After the filing of the petition, and during the pendency of this case, GRANT the Motion to Suspend Collection of Taxes and SUSPEND the Bureau of Internal Revenue's enforcement and collection of taxes against petitioner Marissa Alavar Alfaro arising from the Assailed Notice of Denial of Application for Compromise dated May 13, 2024, upon posting of a surety bond, if ordered by the Court;

b. Declare as NULL AND VOID the Preliminary Assessment Notice dated November 23, 2020 and Final Assessment Notices dated December 16, 2020 pursuant to Letters of Authority No. 93-A-2018-00000288 dated November 18, 2018, 93A-202000000204 dated August 25, 2020, and 93A-2021-0000098 dated March 25, 2021, for having been issued in disregard of petitioner Alfaro's right to due process under existing law and jurisprudence;

c. Declare as NULL AND VOID the Notice of Denial of Application for Compromise dated May 13, 2014, insofar as it denied petitioner Alfaro's application for compromise and demanded from her to pay the total sum of Two Million Nine Hundred Forty Three Thousand Seven Hundred Eighty- Eight Pesos and 85/100 (P2,943,788.85), having been issued pursuant to the Preliminary Assessment Notice dated November 23, 2020 and Final Assessment Notices dated December 16, 2020, respectively, which are null and void for having been issued in disregard of petitioner Alfaro's substantive right to due process;

d. REFUND to petitioner Alfaro the total sum of Two Million Seven Hundred Thirty-Five Thousand Two Hundred Thirty-Five Thousand Two Hundred Two Pesos and 98/100 (P2,735,232.98), on the ground that the Preliminary and Final Assessment Notices are null and void.

On October 7, 2025, the Court issued a Resolution which ordered the (a) setting of the hearing on the Motion to Suspend Collection of Taxes, on October 28, 2025 at 9:00 o'clock in the morning, (b) the filing of respondent's Comment on petitioner's Motion to Suspend Collection of Taxes, within five (5) days from notice, and (c) the issuance of Summons to respondent.

On October 24, 2025, respondent filed his "Comment and Opposition (Re: Petitioner's Motion to Suspend Collection of Taxes)."

On October 24, 2025, petitioner filed by registered mail a "Motion to Reset" praying that the hearing set on October 28, 2025 be reset to any date after October 29, 2025, at the convenience of the Court since petitioner's counsels are unavailable on the scheduled date of hearing. The said Motion was received by the Court on November 11, 2025.

In view of the absence of petitioner's counsel on October 28, 2025, the hearing was rescheduled to February 10, 2026 at 9:00 a.m. A fine of Php500.00 is imposed on petitioner for the resetting of the hearing.

On November 6, 2025, respondent filed a "Motion for Extension of Time to File Answer," praying for an extension of thirty (30) days from November 12, 2025 or until December 12, 2025, within which to file his Answer.

On November 13, 2025, petitioner filed by registered mail a Notice of Dismissal, stating that on November 11, 2025, petitioner had voluntarily paid her deficiency taxes for taxable year 2017, the same taxes subject of this Petition. In view of said payment, petitioner wishes to dismiss the instant Petition, pursuant to Section 1, Rule 17 of the Revised Rules of Court.[1]

Considering neither Answer nor Motion for Summary Judgment was filed by respondent, the Court resolves to **GRANT** petitioner's **"Notice of Dismissal."**

ACCORDINGLY, the instant case is deemed closed and terminated.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice

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[1] Sec. 1- Dismissal upon notice by plaintiff. – A complaint may be dismissed by 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 an 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.