



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

FIRST DIVISION

CTA CASE NO. 12183

BYD PHILIPPINES CORP.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF CUSTOMS,
Respondent.

To:

SOL. GEN. DARLENE MARIE B. BERBERABE
ASST. SOL. GEN. RAYMUND I. RIGODON
SR. STATE SOL. IVAN MARK S. LADORES
Office of the Solicitor General
134 Amorsolo Street, Legaspi Village
Makati City

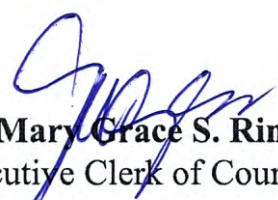
COMMISSIONER OF CUSTOMS
Bureau of Customs
G/F OCOM Building, 16th Street
South Harbor, Port Area, Manila

SIGUION REYNA, MONTECILLO & ONGSIAKO
6th and 4th Floors, BDO Towers Paseo
8741 Paseo de Roxas, 1226 Makati City

GREETINGS:

You are hereby notified by these presents that on **June 26, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **June 29, 2026.**


Atty. Mary Grace S. Ringpis
Executive Clerk of Court II

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

BYD PHILIPPINES CORP.,
Petitioner,

CTA Case No. 12183

Members:

- versus -

RINGPIS-LIBAN, PJ, Chairperson,
REYES-FAJARDO, *and*
ANGELES, *II*.

COMMISSIONER OF
CUSTOMS,
Respondent.

Promulgated:

JUN 26 2026; 11:00AM


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RESOLUTION

First. Respondent's submission of a hard copy of its Manifestation electronically mailed on April 13, 2026, is **NOTED**, and is deemed **SUFFICIENT** compliance with Minute Resolution dated May 4, 2026.

Second. Considering petitioner's Notice of Withdrawal of Appeal filed on March 17, 2026, respondent's non-filing of Answer to the Petition, and by authority of Section 1,¹ Rule 17 of the Rules of Court, as amended, the **DISMISSAL** of CTA Case No. 12183 is **CONFIRMED**.

¹ 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 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. (Boldfacing ours)

SO ORDERED.

(On Leave)
MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

Marian Ivy F. Reyes -Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

H
HENRY S. ANGELES
Associate Justice