REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CLASSIC FINE FOODS PHILIPPINES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10732

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:

JUL 18 2023, 2:05 PM

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RESOLUTION

For the Court's resolution is petitioner's **Motion to Withdraw Petition for Review (Motion)** filed on June 9, 2020, with respondent's **Comment (To Petitioner's Motion to Withdraw Petition for Review)** posted on June 14, 2023, praying that this Court (i) grant the withdrawal of the Petition for Review; (ii) cancel the scheduled hearings; and, (iii) declare the case closed and terminated.

In its Motion, petitioner states that on April 13, 2023, a Liquidation Order was issued by Judge Karla Regina D. Valera-Chua of the Regional Trial Court, Branch 147, Makati City, declaring petitioner insolvent and under liquidation, and that its business under the registered name "Classic Fine Foods Philippines, Inc." is dissolved. In addition, petitioner mentions that it is no longer operating in the Philippines, and that it does not plan to reopen its business in the country. Petitioner further asserts that by its withdrawal of the Petition for Review, the Final Decision on Disputed Tax Assessment for taxable year 2018 shall be deemed final and executory, and the same will be included in its liabilities in the ongoing liquidation proceeding.

Considering the foregoing, petitioner submits that the withdrawal of the present Petition for Review will help it avoid the continued accumulation of legal fees and the cost to pursue an appeal. It will save the parties' time and effort.

In respondent's Comment (To Petitioner's Motion to Withdraw Petition for Review), respondent interposes **no objection to petitioner's Motion**, and submits the same to the sound discretion of the Court.

The withdrawal of appeals filed with the Court of Tax Appeals (CTA) was discussed by the Supreme Court in the case of *Commissioner of Internal Revenue vs. Nippon Express (Phils.) Corporation*[1], to wit:

> 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 in the Philippines shall apply suppletorily to these Rules.
>
> xxx xxx xxx
>
> 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
>
> xxx xxx xxx
>
> > 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 supplied)
>
> Impelled by the BIR's supervening issuance of the July 27, 2011 Tax Credit Certificate, Nippon filed a motion to withdraw the case, proffering that:
>
> > Having arrived at a reasonable settlement of the issues with the [CIR]/BIR, and **to avoid incurring further legal and related costs, not to mention the time and resources of [the CTA],[Nippon] most respectfully moves for the withdrawal of its Petition for Review.**
>
> **Finding the aforementioned grounds to be justified, the CTA Division allowed the withdrawal of Nippon's appeal thereby ordering the case closed and terminated**, notwithstanding the fact that the said motion was filed after the promulgation of its August 10, 2011 Decision.

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

Based on the foregoing, the Court has authority to grant the withdrawal of a Petition for Review absent circumstances that should have incited it to act otherwise.

Since the present Petition for Review has not yet been submitted for decision and respondent interposes no objection to the present Motion, the Court resolves to grant the same.

WHEREFORE, premises considered, petitioner's Motion to Withdraw Petition for Review is **GRANTED**. Accordingly, the present Petition for Review filed on January 10, 2022 is considered **CLOSED** and **TERMINATED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice