

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

**SECOND DIVISION**

**E.E. BLACK LTD.,**

Petitioner,

**CTA CASE NO. 9963**

Members:

- versus -

**CASTAÑEDA, JR., Chairperson, and  
MINDARO-GRULLA, JJ.**

**COMMISSIONER OF  
INTERNAL REVENUE,**

Respondent.

Promulgated:

MAY 31 2019

8:38 a.m.

x-----x

**RESOLUTION**

For this Court's resolution are petitioner's **Motion for Leave to Withdraw Petition for Review**, filed on March 6, 2019 and respondent's **Manifestation with Motion to Withdraw BIR Records**, filed on March 25, 2019.

In its Motion for Leave to Withdraw Petition for Review, petitioner alleges that on October 25, 2018, petitioner filed its Petition for Review to appeal the respondent's decision dated September 17, 2018 granting only ₱1,878,502.30 out of the claim of ₱8,170,293.48, representing the unutilized input VAT attributable to zero-rated sales for the period April 1, 2016 to June 30, 2016. However, considering the amount involved, cost of litigation, petitioner is amenable to get now the amount of refund partially granted by the respondent than to wait for the final outcome of the case.

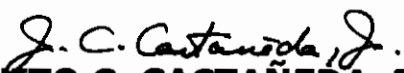
Petitioner further alleges that the Large Taxpayers Service Division of the Bureau of Internal Revenue will proceed to process the check for the amount of refund previously partially granted in the letter dated September 17, 2018.

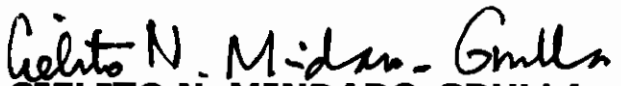
Hence, petitioner moves for leave to withdraw the instant Petition for Review to comply with the requirements of respondent.

Respondent interposed no objection to petitioner's motion but prays that the Court allow him to withdraw the BIR Records of the case should the Court deems the withdrawal proper.

**WHEREFORE**, premises considered, petitioner's **Motion for Leave to Withdraw Petition for Review** and respondent's **Manifestation with Motion to Withdraw BIR Records** are **GRANTED**. Accordingly, the Petition for Review is considered **WITHDRAWN** and the case is considered **CLOSED** and **TERMINATED**.

**SO ORDERED.**

  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Justice

  
**CIELITO N. MINDARO-GRULLA**  
Associate Justice