REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Second Division

MANULIFE DATA SERVICES, INC., Petitioner,	**CTA CASE NO. 11337**
-versus-	Members: **RINGPIS-LIBAN,** *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: APR 04 2024 8:25 a.m.

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RESOLUTION

For the Court's resolution are (a) petitioner's Manifestation and Motion, filed on February 23, 2024; and (b) respondent's Answer, filed on March 4, 2024.

The instant Petition for Review was filed on November 14, 2023, when respondent failed to act on petitioner's Protest-Request for Reconsideration to respondent's Formal Letter of Demand and Final Assessment Notices. However, on February 21, 2024, petitioner received respondent's Final Decision on Disputed Assessment ("FDDA"), of even date. It then opted to pay the deficiency taxes assessed therein and is now praying for the withdrawal of its Petition.

Given that petitioner already paid the deficiency taxes, as shown by the attached payment forms, the instant Petition is indeed moot. The withdrawal of the same must thus be granted.

FOR THESE REASONS, petitioner's Manifestation and Motion is hereby **GRANTED**. Its Petition for Review, filed on November 14, 2023, is hereby deemed **WITHDRAWN**. Consequently, this case, docketed as CTA Case No. 11337, is hereby **CLOSED** and **TERMINATED**.

Respondent's Answer is merely **NOTED**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice