CTA Form No. 8 (For DCC)

25-000193-0024

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 11804

ORMIN POWER, INC. AND
Ortrud T. Yao,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legaspi Village
Makati City

ATTY. AYESHA HANIA B. GUILING-MATANOG
Bureau of Internal Revenue
Litigation Division, Room 703, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

THE LAW FIRM OF DE GUZMAN LEYNES RIVERA AND PARTNERS
No. 14 Sgt. Esguerra Avenue
Brgy. South Triangle
1103 Quezon City

GREETINGS:

You are hereby notified by these presents that on **July 10, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 13, 2026.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
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First Division

ORMIN POWER, INC., represented by Ortrud T. Yao,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 11804

Members:

RINGPIS-LIBAN, *P.J. & Chairperson,*
REYES-FAJARDO, *and*
ANGELES, *JJ.*

Promulgated:

JUL 10 2026 2:00PM

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RESOLUTION

On March 14, 2025, Petitioner Ormin Power, Inc., represented by Ortrud T. Yao, filed a Petition for Review before this Court, docketed as CTA Case No. 11804, assailing disputed tax assessments issued by Respondent Commissioner of Internal Revenue (CIR).

On January 26, 2026, pursuant to Administrative Circular No. 01-2026 reorganizing the Divisions of this Court, this case was transferred to the First Division chaired by Presiding Justice Ma. Belen M. Ringpis-Liban.

On February 6, 2026, this Division issued a Notice scheduling the Pre-Trial Conference on April 30, 2026, and directing the parties to submit their respective Pre-Trial Briefs.

On March 16, 2026, Petitioner, through counsel, filed a Motion to Withdraw Petition for Review, stating that on March 11, 2026, its Board of Directors resolved to pursue settlement of the tax matter at the administrative level with the Bureau of Internal Revenue (BIR), as evidenced by Board Resolution No. 03-002, Series of 2026, attached thereto as Annex "A." Petitioner accordingly moved for the withdrawal of the Petition for Review and the dismissal of the case without prejudice to the administrative settlement being pursued with the BIR.

On March 26, 2026, Petitioner filed a Manifestation, clarifying that its Motion to Withdraw Petition for Review dated March 16, 2026 should be treated under the correct docket number, CTA Case No. 11804. The Court NOTES the foregoing Manifestation.

On April 22, 2026, this Division issued a Minute Resolution noting Petitioner's Manifestation, directing Respondent to file a Comment on the Motion to Withdraw within five (5) days from notice, holding in abeyance the transmittal of BIR Records, and cancelling the Pre-Trial Conference set on April 30, 2026.

On April 27, 2026, Respondent, through the Solicitor General and Special Counsel from the BIR Litigation Division, filed a Comment (Re: Motion to Withdraw Petition for Review), interposing no objection to the Motion and submitting the matter to the sound discretion of this Court.

On May 19, 2026, this Division issued a Minute Resolution noting Respondent's Pre-Trial Brief filed on April 23, 2026, and declaring the Motion to Withdraw Petition for Review submitted for resolution in light of Respondent's Comment.

The matter is now ripe for resolution and the Court finds that the Motion is meritorious.

A party has the right to dismiss its own action before a responsive pleading is served, or, thereafter, only upon court approval. Rule 17, Section 1 of the Rules of Court provides that 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 filing, dismissal is effected without need of court order, and unless the notice or stipulation states otherwise, the dismissal shall be without prejudice.[1]

Where, as here, an answer has been filed — Respondent having submitted an Answer Ad Cautelam on July 14, 2025 — the dismissal of the action requires leave of court. The Court is satisfied that the grounds invoked by Petitioner are legitimate: the corporate decision to pursue administrative settlement with the BIR is a recognized and reasonable ground for withdrawal, and the motion was filed voluntarily, in good faith, and without intent to delay the proceedings. Respondent itself has interposed no objection and left the matter to the sound discretion of this Court.[2]

The Court finds no impediment to the grant of the Motion. The withdrawal of the Petition for Review and the consequent dismissal of this case

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[1]Rules of Court, Rule 17, Sec. 1.

[2]Rules of Court, Rule 17, Sec. 2 (2019 Amendments, A.M. No. 19-10-20-SC, eff. May 1, 2020).

are warranted, subject to the condition that the dismissal shall be without prejudice to Petitioner's pursuit of administrative remedies before the BIR.

WHEREFORE, premises considered, Petitioner's Motion to Withdraw Petition for Review is hereby **GRANTED**. Accordingly, this case is **DISMISSED WITHOUT PREJUDICE**.

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice