REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

GROUND FRONT REALTY CORPORATION, as represented by **KATHERINE ROBLES** and **EDITHA AMPARO,**
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10283

Members:

CASTAÑEDA, JR., *Chairperson, and*
BACORRO-VILLENA, *JJ.*

Promulgated:
DEC 04 2020 11:25 am

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RESOLUTION

For the Court's resolution is petitioner Ground Front Realty Corporation's "Motion to Withdraw Petition for Review (With conformity of Respondent CIR)" filed on 17 November 2020.

Given that respondent has yet to file his Answer, the Court shall treat the instant motion as a notice of dismissal in accordance with Section 1, Rule 17[1] of the Rules of Court, and the same is **NOTED**.

Accordingly, petitioner's Petition for Review, filed on 25 June 2020, is hereby **DISMISSED**.

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[1] **Sec. 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.

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SO ORDERED.

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice