

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

COMMISSIONER OF INTERNAL
REVENUE,

Petitioner,

CTA EB No. 2701
(CTA Case No. 9170)

Present:

-versus-

DEL ROSARIO, PL;
UY,
RINGPIS-LIBAN,
MANAHAN,
BACORRO-VILLENA,
MODESTO-SAN PEDRO,
REYES-FAJARDO,
CUI-DAVID, *and*
FERRER-FLORES, II.

PEPSI-COLA
PHILIPPINES, INC.

PRODUCTS

Respondent.

Promulgated:

JAN 16 2023

x-----x

RESOLUTION

On October 11, 2022, petitioner filed a *Motion for Extension to File Petition for Review* praying that it be granted an additional period of fifteen (15) days from October 12, 2022 or until October 27, 2022 within which to file a Petition for Review.

On October 13, 2022, the Court *En Banc* issued a Minute Resolution granting petitioner a non-extendible period of fifteen (15) days from October 12, 2022 or until October 27, 2022 to file a Petition for Review.

On October 27, 2022, petitioner through registered mail, filed a *Manifestation with Motion to Withdraw (the Motion for Extension of Time to File Petition for Review)* stating that petitioner deems it proper to no longer pursue the filing of a Petition for Review in view of respondent's filing of an Application for Compromise with the Large

Taxpayers Service and the issuance of the Certificate of Availment dated June 30, 2022 in favor of respondent.

WHEREFORE, in light of the foregoing considerations, petitioner's *Manifestation with Motion to Withdraw (the Motion for Extension of Time to File Petition for Review)* is **NOTED** and **GRANTED**. This case is hereby considered **CLOSED** and **TERMINATED**. The Decision dated May 6, 2022 and Resolution dated September 19, 2022 rendered by the Court in Division are declared **FINAL** and **EXECUTORY**.

SO ORDERED.



ROMAN G. DEL ROSARIO
Presiding Justice



ERLINDA P. UY
Associate Justice



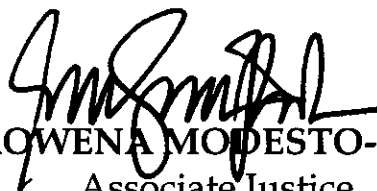
MA. BELEN M. RINGPIS-LIBAN
Associate Justice



CATHERINE T. MANAHAN
Associate Justice



JEAN MARIE A. BACORRO-VILLENA
Associate Justice

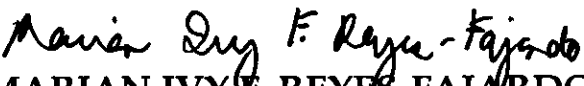


MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

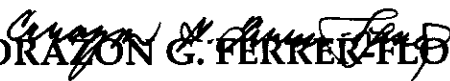
RESOLUTION

CTA EB No. 2701 (CTA Case No. 9170)

Page 3 of 3


MARIAN IVY F. REYES-FAJARDO
Associate Justice


LANEE S. CUI-DAVID
Associate Justice


CORAZON G. FERRER-FLORES
Associate Justice