22-000307-0046

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 10901

SANDOZ PHILIPPINES CORPORATION,
Petitioner,

- versus -

NOTICE OF RESOLUTION

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo St., Legazpi Village
Makati City

ATTY. JOCELYN P. LUMBRES
Bureau of Internal Revenue
Legal Division, Revenue Region No.8A- Makati City
36th Floor, Export Bank Plaza Bldg.
Sen. Gil Puyat Avenue corner Chino Roces Avenue
Makati City

WEIGAND AND PARTNERS
Penthouse B, GMA Lou-Bel Plaza
7514 Bagtikan St., cor Chino Roces Ave.
Brgy. San Antonio, Makati City

GREETINGS:

You are hereby notified by these presents that on **May 20, 2024,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 21, 2024.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

SANDOZ PHILIPPINES CORPORATION,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 10901

Members:

DEL ROSARIO, *P.J., Chairperson,*
BACORRO-VILLENA, *and*
CUI-DAVID, *JJ.*

Promulgated:

MAY 2 0 2024; 10:20 AM

x- x

RESOLUTION

For resolution of this Court are:

1. Petitioner's ***Formal Offer of Evidence*** filed on December 11, 2023, with respondent's ***Comment (on Petitioner's Formal Offer of Evidence)*** filed on December 21, 2023.

2. Petitioner's ***Motion to Withdraw Petition for Review*** filed on February 28, 2024, with respondent's ***Comment (To Petitioner's Motion to Withdraw Petition for Review)*** on April 5, 2024 via registered mail.

In its *Motion to Withdraw Petition for Review*, petitioner stated that it had already successfully obtained a refund from the Bureau of Customs (BOC). In his *Comment*, respondent provided no opposition and even said that Revenue District Office (RDO) No. 047 recommended the partial approval of petitioner's application.

Section 3, Rule 50 of the Rules of Court, which applies suppletorily, pursuant to Section 3, Rule 1 of the Revised Rules of the Court of Tax Appeals,[1] provides:

> Section 3. ***Withdrawal of appeal.*** - An appeal may be withdrawn as of right at any time before the filing of the appellee's brief. Thereafter, the court may allow the withdrawal at its discretion.

WHEREFORE, premises considered, petitioner's *Motion to Withdraw the Petition for Review* is **GRANTED**. The above-captioned case is deemed **CLOSED** and **TERMINATED**.

Accordingly, the resolution of petitioner's *Formal Offer of Evidence* is deemed moot and academic.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice

[1] SECTION 3. Applicability of the Rules of Court. — The Rules of Court in the Philippines shall apply suppletorily to these Rules.