REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

FILINVEST ALABANG, INC., Petitioner,	**CTA CASE NO. 11262**
	Members:
- versus -	**MODESTO-SAN PEDRO,** *Chairperson, and* **FERRER-FLORES,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: FEB 11 2026 2:28 p.m.

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RESOLUTION

For this Court's resolution is petitioner's **Motion to Withdraw Petition for Review** filed on June 19, 2025, with respondent's **Comment (Re: Petitioner's Motion to Withdraw Petition for Review)** filed on August 29, 2025.

In its *Motion*, petitioner avers that it filed the present *Petition for Review* on August 29, 2023. It, however, determined that the costs of further litigation and other important business considerations failed to justify pursuing its claim for refund. Thus, to avoid incurring additional costs, petitioner desires to cease pursuing the case and moves for the withdrawal of the *Petition*.

Respondent, on the other hand, manifests in his *Comment* that he submits the petitioner's *Motion* to the sound discretion of the Court.

In the case of *Commissioner of Internal Revenue vs. Nippon Express (Phils.) Corporation*,[1] the Supreme Court disucssed the procedure for withdrawal of pending appeals before the Court of Tax Appeals (CTA), thus:

> A perusal of the Revised Rules of the Court of Tax Appeals (RRCTA) reveals the lack of provisions governing the procedure for the

[1] G.R. No. 212920, September 16, 2015.

withdrawal of pending appeals before the CTA. Hence, pursuant to Section 3, Rule 1 of the RRCTA, the Rules of Court shall suppletorily apply:

> Sec. 3. Applicability of the Rules of Court. – The Rules of Court shall apply suppletorily to these Rules.

Rule 50 of the Rules of Court – an adjunct rule to the appellate procedure in the CA under Rules 42, 43, 44 and 46 of the Rules of Court which are equally adopted in the RRCTA – states that when the case is deemed submitted for resolution, withdrawal of appeals made after the filing of the appellee's brief may still be allowed in the discretion of the Court:

> RULE 50
> DISMISSAL OF APPEAL
>
> x x x x
>
> 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 – An appeal may be withdrawn as of right at any time before the filing of the appellee's brief.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 withdrawal may be allowed in the discretion of the court**. *(Emphasis added)*

Applying the foregoing, the granting of a withdrawal of appeal at this stage (*i.e.*, respondent's presentation of evidence) is addressed to the sound discretion of the Court.

Considering petitioner's reasons and that the present *Petition for Review* has not yet been submitted for decision, together with the fact that the respondent did not interpose any objection to the withdrawal thereof, the Court shall grant petitioner's *Motion to Withdraw Petition for Review.*

ACCORDINGLY, petitioner's **Motion to Withdraw Petition for Review** is **GRANTED**. In view thereof, the present *Petition for Review* received by the Court on September 4, 2023 is **DISMISSED**, and this case is considered **CLOSED and TERMINATED**.

SO ORDERED.

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

CORAZON G. FERRER-FLORES
Associate Justice