CTA Form No. 8 (For DCC)

25-000003-0032

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CTA CASE NO. 11714

WATERFRONT CEBU CITY CASINO HOTEL, INC.,
Petitioner,

- versus -

NOTICE OF RESOLUTION

BUREAU OF INTERNAL REVENUE,
Respondent.

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legazpi Vilage
Makati City

ATTY. SYLVIA R. ALMA JOSE
ATTY. AYESHA HANIA B. GUILING-MATANOG
ATTY. ANGELO FRANCIS G. URSABIA
Bureau of Internal Revenue
Litigation Division, Room 703, BIR National Office Building
Sen. Miriam P. Defensor-Santiago Avenue
Diliman, Quezon City

BALISI TAN-DELA CRUZ & LOPEZ LAW
Unit 3C, PDCP Bank Centre
V.A. Rufino corner L.P. Leviste Streets
Salcedo Village, 1227 Makati City

GREETINGS:

You are hereby notified by these presents that on **May 25, 2026,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **May 25, 2026.**

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

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

WATERFRONT CEBU CITY CASINO HOTEL, INC., *Petitioner,*	**CTA Case No. 11714**
	Members:
- versus -	**RINGPIS-LIBAN,** PJ, Chairperson, **REYES-FAJARDO,** *and* **ANGELES,** *JJ.*
BUREAU OF INTERNAL REVENUE, *Respondent.*	Promulgated: MAY 2 2 2026 ; 2:50 pm

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RESOLUTION

In its Motion to Withdraw,[1] petitioner states that it opted to await the decision of the Commissioner of Internal Revenue (CIR) on the reinvestigation of its request for the abatement of surcharge. According to petitioner, it has yet to receive an update thereon. In view thereof, petitioner prays that the Petition in CTA Case No. 11714 be withdrawn, without prejudice to its rights to avail of the appropriate legal remedies thereafter.

In its Manifestation (Re: Petitioner's Motion to Withdraw dated 14 May 2025,[2] respondent states per Memorandum dated November 26, 2025 issued by the Chief of the LT Division Cebu (November 26, 2025 Memorandum), petitioner settled its surcharge for Taxable Year (TY) 2023. Thus, respondent submits the withdrawal prayed for by petitioner to the Court's sound discretion.

The Motion is granted.

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1 Docket, pp. 188-190.

2 *Id.*, unpaginated.

Indeed, for courts to exercise judicial power over a case, an actual case or justiciable controversy is indispensable. Section 1, Article VIII of the 1987 Constitution is on point:

> Section 1. **The judicial power shall be vested** in one Supreme Court and **in such lower courts as may be established by law.**
>
> **Judicial power includes the duty of the courts of justice to settle actual controversies involving rights which are legally demandable and enforceable,** and to determine whether or not there has been a grave abuse of discretion amounting to lack or excess of jurisdiction on the part of any branch or instrumentality of the Government.[3]

Conversely, if there is no actual case or judiciable controversy, courts are devoid of authority to act on a case. *Express Telecommunications Co., Inc. v. AZ Communications, Inc.*[4] confirmed:

> Courts have no power to act on a matter if there is no actual case or justiciable controversy. ...The rule holds true even when there had previously been a legal conflict or claim, but it has become moot because a supervening event has rendered the legal issue inexistent. When a case has become moot, there is no longer a conflict of rights that needs to be resolved by the courts.

To recall, the Petition in CTA Case No. 11714 impugns respondent's denial of petitioner's request for abatement of surcharge covering Taxable Year (TY) 2023, in the amount of ₱17,666,866.50.[5] Meanwhile, respondent said[6] that petitioner paid the surcharge for TY 2023. Despite having been served[7] of the Manifestation containing such statement, petitioner made no remark or comment thereon.

In Our mind, petitioner's payment of surcharge for TY 2023 signifies its acquiescence with respondent's imposition thereof. Stated differently, by such payment, petitioner conceded on respondent's denial of its request for abatement of the foregoing surcharge. It means

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3 Boldfacing ours.

4 G.R. No. 196902, July 13, 2020.

5 Docket, pp. 6-18.

6 Par. 2, Manifestation (Re: Petitioner's Motion to Withdraw dated 14 May 2025). *Supra* note 2.

7 Affidavit of Service, Manifestation (Re: Petitioner's Motion to Withdraw dated 14 May 2025). Docket, unpaginated. This could be found immediately after page 3 of said Manifestation.

that there are no more rights and obligations to be determined in CTA Case No. 11714, justifying allowance of petitioner's motion.

ACCORDINGLY, We **RESOLVE** to:

a. **GRANT** petitioner's Motion to Withdraw; and

b. **DEEM** as **WITHDRAWN**, petitioner's Petition [With Motion for Suspension of Collection of Surcharge], docketed as CTA Case No. 11714.

SO ORDERED.

Ma. Belen / —
MA. BELEN M. RINGPIS-LIBAN
Presiding Justice

Marian Ivy F. Reyes - Fajardo
MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice