

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

GB DISTRIBUTORS, INC. CTA CASE NO. 11191
Petitioner,

Members:

-versus-

MODESTO-SAN PEDRO, Chairperson,
FERRER-FLORES, and
CENTENO-DIJAMCO, JJ.

Promulgated:

COMMISSIONER OF
INTERNAL REVENUE,
Respondent.

SEP 30 2026
12:56 p.m.

x -----x

RESOLUTION

For resolution is petitioner’s *Motion to Withdraw Petition for Review*, electronically filed on June 19, 2026, and personally filed on June 22, 2026, with respondent’s *Manifestation (in lieu of Comment)* electronically filed on July 13, 2026, and personally filed on July 14, 2026.

To recall, petitioner, in its *Petition for Review* filed on June 16, 2023, assails respondent’s Final Decision on Disputed Assessment (“FDDA”) dated May 17, 2023 for the alleged deficiency value-added tax (“VAT”) and administrative/compromise penalty for calendar year 2018, and prays that the FDDA be cancelled and set aside.

In its present *Motion*, petitioner avers that, on June 17, 2026, it received the Certificate of Availment (Compromise Settlement) dated June 10, 2026, issued by respondent, through Edgar B. Tolentino, OIC – Assistant Commissioner, Large Taxpayers Service, certifying that petitioner’s earlier offer of compromise in relation to the deficiency VAT and administrative/compromise penalty, subject of the FDDA, has been approved by the National Evaluation Board.¹ Thus, petitioner prays that its Petition for Review be withdrawn and that the case be considered closed and terminated.

¹ Docket (Vol. II) pp. 1235 to 1236.

In his *Manifestation (in lieu of Comment)*, respondent states that he submits to the sound discretion of the Court the resolution of petitioner's *Motion*.

The Supreme Court, in *Commissioner of Internal Revenue v. Nippon Express (Phils.) Corporation*², has elucidated on the procedure for the withdrawal of pending appeals before this Court, viz.:

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

xxx xxx xxx

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 supplied)"

Notably, in *Central Luzon Drug Corporation v. Commissioner of Internal Revenue*,³ the Supreme Court explained the consequence of withdrawing an appeal. It held that when an appeal is withdrawn, the assailed decision becomes final and executory.

Based on the foregoing, considering that the instant case has not yet been submitted for decision and considering that respondent CIR has no objection to the withdrawal of the petition, the Court resolves to grant petitioner's *Motion to Withdraw Petition for Review*. As a consequence thereof, the assailed FDDA has become final and executory.

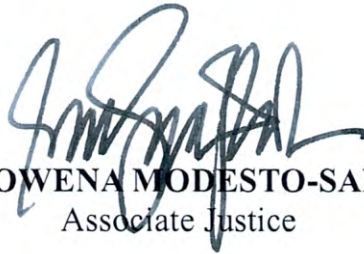
WHEREFORE, petitioner's *Motion to Withdraw Petition for Review* is **GRANTED**. Accordingly, the Petition for Review filed on June 16, 2026

² G.R. No. 212920, September 16, 2020.

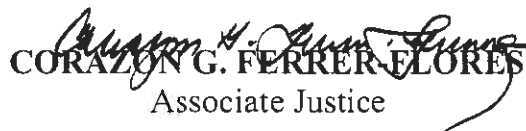
³ G.R. No. 181371, March 2, 2011.

is **DISMISSED**, and the case is considered **CLOSED** and **TERMINATED**.
The Final Decision on Disputed Assessment ("FDDA") dated May 17, 2023
is deemed **FINAL** and **EXECUTORY**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice