



**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

CTA CASE NO. 12355

**PHILPLASTIC AND POLYMERS,
INC. represented herein by
ROCHELLE PAREDES DY ANG,**
Petitioner,

- versus -

NOTICE OF RESOLUTION

**COMMISSIONER OF THE
BUREAU OF CUSTOMS and
DISTRICT COLLECTOR -
MANILA INTERNATIONAL
CONTAINER PORT,**
Respondents.

To:

THE LAW OFFICE OF LEQUIN AND MERCADO
Unit 1014, Corporate 145 Building
145 Mother Ignacia Avenue
South Triangle, Quezon City

GREETINGS:

You are hereby notified by these presents that on **July 9, 2026**, a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **July 15, 2026.**


Atty. Mary Grace S. Ringpis
Executive Clerk of Court II

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COMMISSIONER OF THE
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MANILA INTERNATIONAL
CONTAINER PORT,

Respondents.

CTA CASE NO. 12355

Members:

RINGPIS-LIBAN, P.J.,
Chairperson,
REYES-FAJARDO and,
ANGELES, JJ.

Promulgated:

JUL 09 2026; 1:50 PM


X -----X

RESOLUTION

Before the Court is petitioner's *Notice to Dismiss* filed on April 24, 2026.¹

Records show that petitioner filed the *Petition for Review* on February 09, 2025,² which was docketed as CTA Case No. 12355. To date, no summons has been issued and respondent has not filed an Answer.

In its *Notice to Dismiss*,³ petitioner manifests that it is no longer pursuing the instant *Petition for Review*⁴ due to practical considerations and financial constraints.

Section 1, Rule 17 of the 1997 Rules of Civil Procedure provides that a plaintiff may dismiss an action by filing a notice of dismissal at

¹ Docket, pp. 6 to 21.

² Docket, unpaginated.

³ Docket, pp. 6 to 21.

⁴ Docket, unpaginated.

any time before service of the answer or of a motion for summary judgment. Thus:

Section 1. Dismissal upon notice by plaintiff. — A complaint may be dismissed by the plaintiff by filing a notice of dismissal at any time before service of the answer or of a motion for summary judgment. Upon such notice being filed, the court shall issue an order confirming the dismissal. Unless otherwise stated in the notice, the dismissal is without prejudice, except that a notice operates as an adjudication upon the merits when filed by a plaintiff who has once dismissed in a competent court an action based on or including the same claim. (Emphasis supplied)

Considering that no Answer has yet been filed in this case, petitioner's *Notice to Dismiss*⁵ is proper. Accordingly, the instant *Petition for Review*⁶ is deemed dismissed without prejudice, effective upon the filing of the *Notice to Dismiss*⁷ on April 24, 2026.

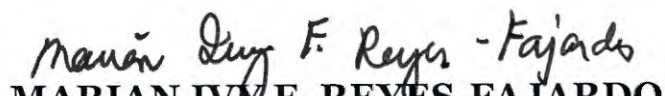
WHEREFORE, premises considered, petitioner's *Notice to Dismiss*⁸ is **CONFIRMED**.

The *Petition for Review*⁹ filed on February 09, 2025 is **DISMISSED WITHOUT PREJUDICE**.

SO ORDERED.



MA. BELEN M. RINGPIS-LIBAN
Presiding Justice



MARIAN IV F. REYES-FAJARDO
Associate Justice



HENRY S. ANGELES
Associate Justice

⁵ Docket, pp. 6 to 21.
⁶ Docket, unpaginated.
⁷ Docket, pp. 6 to 21.
⁸ *Id.*
⁹ Docket, unpaginated.