REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

SHELL PILIPINAS CORPORATION (FORMERLY: PILIPINAS SHELL PETROLEUM CORPORATION),
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 11429

Members:

MANAHAN, *Chairperson,*
REYES-FAJARDO,
ANGELES, *JJ.*

Promulgated:

SEP 19 2025
9:10 a.m.

x -x

RESOLUTION

For the Court's resolution is the *Manifestation with Motion to Withdraw Petition for Review and Motion for Consolidation dated March 25, 2024* filed on August 14, 2024, and submitted for resolution on January 21, 2025.

In its *Manifestation with Motion*, petitioner prays that this Court order the withdrawal of the *Petition for Review* previously filed on March 6, 2024, and the subsequent *Motion for Consolidation* relative thereto, in view of a letter later issued by the Bureau of Internal Revenue (BIR) Large Taxpayer Service (LTS) acting upon the previous administrative claim for refund of petitioner. In such letter, petitioner was informed that the issuance of a Tax Credit Certificate (TCC) in relation to its claim for refund of excise taxes paid on imported fuel oil from March 1, 2022 to November 30, 2022, was recommended.

To recapitulate, the present appeal before this Court is in relation to the respondent's inaction on such administrative claim.

Section 3, Rule 50, of the Rules of Court provides the key provision which allows the withdrawal of an appeal, to wit:

RULE 50
DISMISSAL OF APPEAL

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 — An appeal may be withdrawn as of right at any time before the filing of the appellee's brief.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. (4a)[1]

As provided in the Revised Rules of the Court of Tax Appeals (RRCTA), as amended, the Rules of Court shall apply suppletorily thereto.[2] Thus, considering the development in this case that the relief sought in the present appeal has already been acted upon favorably by the respondent by granting the administrative claim appealed herein, and for failure of respondent to comment or object thereto despite being given the opportunity,[3] the *Motion to Withdraw* is granted.

WHEREFORE, petitioner's *Manifestation with Motion to Withdraw Petition for Review and Motion for Consolidation dated March 25, 2024* filed on August 14, 2024 is **GRANTED.**

Accordingly, the *Petition for Review* in CTA Case No. 11429 is hereby deemed **WITHDRAWN**, and the *Motion for Consolidation* relative thereto is rendered **MOOT**. The above-captioned case is considered **CLOSED** and **TERMINATED.**

SO ORDERED.

Catherine T. Manahan

CATHERINE T. MANAHAN
Associate Justice

Marian Ivy F. Reyes-Fajardo

MARIAN IVY F. REYES-FAJARDO
Associate Justice

HENRY S. ANGELES
Associate Justice

[1] 2019 Amendments to the 1997 Rules of Civil Procedure, A.M. No. 19-10-20-SC, October 15, 2019.
[2] Rule 1, Section 3, Revised Rules of the Court of Tax Appeals, A.M. No. 05-11-07-CTA, November 22, 2005.
[3] As per Records Verification Report dated January 2, 2025, Docket, Vol. I, p. 124.