REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

ZMG WARD HOWELL, INC.,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 10451

Members:

DEL ROSARIO, *P.J., Chairperson,*
MANAHAN, *and*
REYES-FAJARDO, *JJ.*

Promulgated:
SEP 17 2021 1:00 pm

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RESOLUTION

On February 15, 2021, petitioner filed its *Motion to Withdraw Petition for Review* stating that upon further evaluation of the case, petitioner has decided not to pursue the Petition for Review filed with the Court.

Respondent, in his *Manifestation with Motion for Further Extension of Time to File Answer,* posted on March 26, 2021 and received by the Court on May 21, 2021, manifested no objection to the withdrawal of the Petition for Review.

The *Motion to Withdraw Petition for Review* is granted.

The Supreme Court has discussed the procedure for the withdrawal of pending appeals before the Court of Tax Appeals (CTA), as follows:

> 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:
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> > 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 are equally adopted in the RRCTA – states that when the case is deemed submitted for resolution, withdrawals 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 *Withdrawal of appeal.* – An appeal may be withdrawn as of right at any time before the filing of the appellee's brief.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) [1]

Based on the foregoing, the withdrawal of the appeal may be allowed upon the discretion of the Court. Thus, considering that the instant case has not yet been submitted for decision and considering that respondent has no objection to the withdrawal of the petition, the Court grants petitioner's *Motion to Withdraw Petition for Review.*

WHEREFORE, petitioner's *Motion to Withdraw Petition for Review* is **GRANTED**. Accordingly, the Petition for Review filed on January 15, 2021 is **DISMISSED**, and the case is considered **CLOSED** and **TERMINATED**.

Respondent's requests for extension of time to file answer, as stated in his *Motion for Extension of Time to File Answer* and *Manifestation With Motion for Further Extension of Time to File Answer*, are rendered moot.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

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[1] *Commissioner of Internal Revenue v. Nippon Express (Phils.) Corp.,* G.R. No. 212920, September 16, 2015.

CATHERINE T. MANAHAN
Associate Justice

MARIAN IVY F. REYES-FAJARDO
Associate Justice