

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

FIRST DIVISION

**BANCLIFE INSURANCE CO., CTA Case No. 9940
INC.,**

Petitioner, Members:

-versus-

DEL ROSARIO, *P.J., Chairperson,*
and
MANAHAN, *JJ.*

**COMMISSIONER OF
INTERNAL REVENUE,**

Respondent.

Promulgated:

MAY 31 2021

9:08am

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R E S O L U T I O N

On January 26, 2021, petitioner filed its *Motion to Withdraw Petition for Review*, stating that it has received the Notice of Issuance of Authority to Cancel Assessment (NIATCA) dated December 15, 2020, informing petitioner that the tax liabilities covered by the Tax Amnesty Returns dated June 18, 2020 have already been cancelled through an approved Authority to Cancel Assessment (ATCA).

Petitioner states that pursuing the administrative settlement of its alleged tax liabilities through the availment of tax amnesty on delinquent accounts would be more in keeping with both petitioner and respondent's goal of proactive and inexpensive tax administration. Thus, petitioner begs leave of Court to withdraw its Petition for Review, with the end in view that this case be closed and terminated on the ground of petitioner's availment of the benefits of the Tax Amnesty Act and cancellation of its tax liabilities by the BIR.

On March 2, 2021, the Court received respondent's *Manifestation [Re: Petitioner's Motion to Withdraw Petition for Review dated 26 January 2021]*, posted on February 18, 2021 stating that he interposes no objection to the motion and submits the same to the sound discretion of the Court.

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 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 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; that respondent has no objection to the withdrawal of the petition; and, that the assessments subject of this case have been cancelled pursuant to the approval of petitioner's availment of tax amnesty, as shown by the NIATCA² and ATCA³s, the Court grants petitioner's *Motion to Withdraw Petition for Review*.

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

² Docket, Vol. II, Annex E - Notice of Issuance of Authority to Cancel Assessment, attached to petitioner's *Motion to Withdraw Petition for Review*.

³ BIR Records, pp. 536-538.

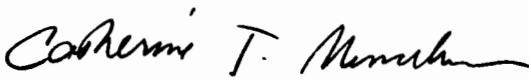
WHEREFORE, petitioner's *Motion to Withdraw Petition for Review* is **GRANTED**. Accordingly, the Petition for Review filed on September 28, 2018 is **DISMISSED**, and the case is considered **CLOSED** and **TERMINATED**.

Petitioner's *Motion for Partial Reconsideration (Re: Resolution dated December 16, 2020) (sic)* filed on November 11, 2020, is rendered moot.

SO ORDERED.



ROMAN G. DEL ROSARIO
Presiding Justice



CATHERINE T. MANAHAN
Associate Justice