

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ERNESTO B. CAPULE,
Petitioner,

-versus-

C.T.A. CASE No. 2198

THE COMMISSIONER OF
CUSTOMS,
Respondent.

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O R D E R

Petitioner has filed a motion withdrawing his appeal in the above-entitled case. As it appears that a former motion to withdraw the appeal was alleged to have been forged, the Court, in an order issued on April 7, 1971, directed petitioner to appear personally on April 14, 1971.

During the hearing on April 14, 1971, petitioner, assisted by Attorney Melanculo M. Paraiso, declared under oath that he is withdrawing his appeal to avoid further trouble and expense.

Counsel for respondent objected to the withdrawal of the appeal as there is a pending case in the Supreme Court bearing on the same subject matter, a shipment of imported fan parts, medicated pomade, medicated powder and electric lamps valued at \$10,540.00, which was declared forfeited for violation of Customs Law.

We do not think that withdrawal of the herein appeal would affect one way or another the case cited by

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counsel for respondent which is now pending in the
supreme Court. On the other hand, we believe that
the dismissal of the appeal would have the effect of
rendering the decision of respondent ordering the for-
feiture of the articles in question final and executory.

Finding the motion for withdrawal of the herein
appeal meritorious, the same is hereby granted.

SO ORDERED.

Quezon City, April 16, 1971.


ROMEO M. URALI
Presiding Judge


ESTANISLAO R. ALVAREZ
Associate Judge


RAMON L. AVANCEÑA
Associate Judge

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