

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

THIRD DIVISION

JAVIER PROJECT
MANAGERS, INC.,

CTA Case No. 11464

Petitioner, Members:

- versus -

MANAHAN, *Chairperson,*
REYES-FAJARDO, and
ANGELES, *II.*

COMMISSIONER OF
INTERNAL REVENUE,

Promulgated:

Respondent.

APR 07 2025

C 11:26 a.m.

X -----X

RESOLUTION

In its Motion to Withdraw Petition for Review¹ filed on November 29, 2024, petitioner states that its present appeal primarily challenges the Bureau of Internal Revenue (BIR)'s Warrant of Distrainment and/or Levy (WDL) dated April 3, 2024, seeking to collect deficiency Value-Added Tax for the period January 1, 2021 to June 30, 2021, for violation of its right to due process and improper service.

It then sent a Letter dated November 25, 2024² to the BIR, requesting: (a) the cancellation and withdrawal of said WDL; (b) the proper service of the Formal Letter of Demand and Final Assessment Notice (FLD/FAN) from which such WDL was based; and (c) the opportunity to administratively protest said FLD/FAN. The BIR positively heeded to all the foregoing requests.

In view thereof, petitioner moves for the withdrawal of its Petition for Review (With Motion to Defer Submission of Judicial Affidavit and Supporting Evidence) in CTA Case No. 11464.

¹ Docket, pp. 591-596.

² Annex "C," Motion to Withdraw Petition for Review. *Id.* at p. 693.

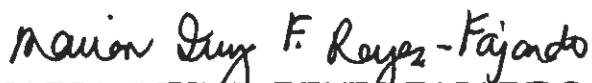
Respondent failed to file his comment/opposition on petitioner's motion, despite notice.³

Finding merit, and *sans* opposition from respondent, petitioner's Motion to Withdraw Petition for Review, filed on November 29, 2024 is **GRANTED**. Accordingly, the Court **RESOLVES** to:

- a. **ALLOW** the **WITHDRAWAL** of Petition for Review (With Motion to Defer Submission of Judicial Affidavit and Supporting Evidence) in CTA Case No. 11464; and
- b. **DECLARE** CTA Case No. 11464 **CLOSED** and **TERMINATED**.

SO ORDERED.


CATHERINE T. MANAHAN
Associate Justice


MARIAN IVY F. REYES-FAJARDO
Associate Justice


HENRY S. ANGELES
Associate Justice

³ Records Verification Report dated January 8, 2025. *Id.*, unpaginated.