

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

DMCI-PDI HOTELS, INC.,
Petitioner,

CTA CASE NO. 11352

-versus-

Members:
MODESTO-SAN PEDRO, Chairperson,
FERRER-FLORES, and
CENTENO-DIJAMCO, JJ.

COMMISSIONER OF
INTERNAL REVENUE,

Promulgated:

Respondent.

SEP 25 2026

x ----- x

RESOLUTION

For the Court's resolution is petitioner's *Motion to Withdraw Petition for Review*, filed on June 3, 2026, with respondent's *Comment*, filed on June 22, 2026.

In brief, petitioner seeks to withdraw the instant Petition as its offer of compromise was accepted by respondent, as shown by the attached Certificate of Availment.

As per *Commissioner of Internal Revenue v. Nippon Express (Phils.) Corporation*,¹ an appeal before this Court may be withdrawn (1) at any time before the case is submitted for resolution; or (2) even after such submission and the filing of the appellee's brief or equivalent pleading, with the discretion of the Court.

Considering that this case has not yet been submitted for decision, the Court deems it appropriate to grant the withdrawal.

That said, the withdrawal of an appeal results in the assailed decision becoming final and executory.² Consequently, the various issuances petitioner previously sought to annul shall become final and executory, the compromise apparently reached by the parties notwithstanding.

¹ G.R. No. 212920, September 16, 2015.

² *Central Luzon Drug v. Commissioner of Internal Revenue*, G.R. No. 181371, March 2, 2011.

ACCORDINGLY, petitioner's *Motion to Withdraw Petition*, filed on June 3, 2026, is hereby **GRANTED**. The instant Petition for Review is deemed **WITHDRAWN**, and this case is now **CLOSED** and **TERMINATED**.

SO ORDERED.



MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice



CORAZON G. FERRER-FLORES
Associate Justice



DEBBIE JEAN I. CENTENO-DIJAMCO
Associate Justice