

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

SECOND DIVISION

CAWC, INC.,

Petitioner,

- versus -

C.T.A. CASE NO. 7592

**SOAP AND DETERGENT ASSOCIATION
OF THE PHILIPPINES, INC., ACS
MANUFACTURING, INC., PROCTER AND
GAMBLE PHILIPPINES, INC., and
UNILEVER PHILIPPINES, INC.,**

Respondents.

Members:

CASTAÑEDA, JR., Chairman;
UY, and
ENRIQUEZ, JJ.

Promulgated:

JUN 25 2007

X ----- X

RESOLUTION

A "Notice of Withdrawal " was filed by petitioner on June 8, 2007 alleging that petitioner, by counsel, gives notice of the withdrawal of this petition under Rule 17, no answer having yet been filed by any of the respondents.

Section 1 of Rule 17 of the 1997 Rules of Civil Procedure provides:

"Section 1. Dismissal upon notice by plaintiff. – A complaint may be dismissed by the plaintiff by filing a notice of dismissal at any time before service of the answer or of a motion for summary judgment. Upon such notice being filed, the court shall issue an order confirming the dismissal. Unless otherwise stated in the notice, the dismissal is without prejudice, except that a notice operates as an adjudication upon the merits when filed by plaintiff who has once dismissed in a competent court an action based on or including the same claim."

Pursuant to said rule, petitioner should have filed a "Notice of Dismissal" instead of a Notice of Withdrawal to enable this Court to correspondingly confirm the dismissal of the instant petition. Considering however that no answer has yet been filed by any of the herein private or public

respondents, and in the interest of expediency, this Court shall treat subject pleading as a "Notice of Dismissal" and correspondingly confirms the dismissal of the instant petition.

Accordingly, upon notice by petitioner, the instant petition is hereby DISMISSED WITHOUT PREJUDICE.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA P. UY
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice