

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

SECOND DIVISION

TEE ONE, INC.,

Petitioner,

CTA Case No. 9587

Members:

-versus-

CASTAÑEDA, JR., *Chairperson*
CASANOVA, *and*
MANAHAN, JJ.

COMMISSIONER OF INTERNAL REVENUE, Promulgated:

Respondent.

JUL 19 2017

X- - - - - X

R E S O L U T I O N

1:45 p.m.

For this Court's action is petitioner's Notice of Dismissal filed on June 7, 2017. Despite notice, respondent failed to file its comment thereto.

In its Notice of Dismissal, petitioner states that pursuant to Section 1¹, Rule 17 of the Revised Rules of Court, it is notifying the Court of its voluntary withdrawal and dismissal of the instant case. Petitioner alleges that as of the date of filing of the Notice of Dismissal on June 7, 2017, respondent has not filed his answer or any responsive pleading; and, that petitioner has decided to withdraw the instant case and instead settle the alleged deficiency tax liability.

Upon review of the records, the Court finds that contrary to petitioner's claim, respondent filed his Answer on May 31, 2017, or before the filing of the subject Notice of Dismissal.

¹ Rule 17 Dismissal of Actions

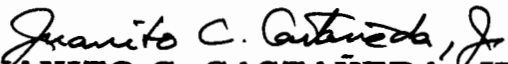
Section 1. Dismissal upon notice by plaintiff.—A complaint may be dismissed by the plaintiff by filing a notice of dismissal at any time before service of the answer or of a motion for summary judgment. Upon such notice being filed, the court shall issue an order confirming the dismissal. Unless otherwise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

Further, on June 2, 2017, the Court issued a Notice of Pre-Trial Conference.

Despite the filing of respondent's Answer, the Court will treat the instant Notice of Dismissal as a motion to withdraw the instant petition, without respondent's objections.

WHEREFORE, finding the Notice of Dismissal well-taken and there being no objection from respondent, the Notice of Dismissal is confirmed. Accordingly, the instant Petition for Review filed on May 5, 2017 and docketed as CTA Case No. 9587 is **WITHDRAWN** and considered **CLOSED** and **TERMINATED**.

SO ORDERED.


JUANITO C. CASTAÑEDA, JR.
Associate Justice


CAESAR A. CASANOVA
Associate Justice


CATHERINE T. MANAHAN
Associate Justice