

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

Third Division

AZ CONTRACTING SYSTEM
SERVICE, INC.,

CTA CASE NO. 9801

Petitioner, Members:

- versus -

UY, *Chairperson,*
RINGPIS-LIBAN, *and*
MODESTO-SAN PEDRO, *II.*

COMMISSIONER OF INTERNAL
REVENUE,

Promulgated:

Respondent.

NOV 25 2019

8:50 a.m.

X -----X

RESOLUTION

For this Court's resolution are the following:

1. Petitioner's **Formal Offer of Evidence**, filed on July 4, 2019, with Respondent's **Comment and Manifestation (on Petitioner's Formal Offer of Evidence)**, filed on July 19, 2019; and
2. Petitioner's **Motion to Withdraw Petition**, filed on July 29, 2019, with Respondent's **Manifestation (on Petitioner's Motion to Withdraw Petition)**, filed on September 11, 2019.

On July 4, 2019, Petitioner filed its Formal Offer of Evidence, praying for the Court to admit all of its documentary evidence. Relative thereto, Respondent filed his Comment and Manifestation (on Petitioner's Formal Offer of Evidence) on July 19, 2019.

However, on July 29, 2019, Petitioner filed a Motion to Withdraw Petition. In its motion, Petitioner manifests its intention to withdraw the present Petition for Review regarding its claim for refund of its unutilized

creditable withholding taxes for the year 2015¹ in the amount of ₱15,171,579.00 as it has decided to wind up its business operations in the country and is no longer interested to pursue the same. Attached to its motion is a Corporate Secretary's Certificate authorizing Petitioner's counsel to file the present motion.

On September 11, 2019, Respondent filed his Manifestation (on Petitioner's Motion to Withdraw Petition), stating that he will no longer file a comment on Petitioner's Motion to Withdraw Petition and submits the same to the sound discretion of this Court.

WHEREFORE, in view of the foregoing, petitioner's **Motion to Withdraw Petition** is **GRANTED**. Accordingly, the instant **Petition for Review** is deemed **WITHDRAWN**, and this case is considered **CLOSED** and **TERMINATED**.

Consequently, the resolution of petitioner's **Formal Offer of Evidence** is already **MOOT**.

SO ORDERED.


ERLINDA P. UY
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice

(On Leave)
MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

¹ In its Manifestation filed on August 8, 2019, petitioner stated that it mistakenly indicated in its Motion to Withdraw Petition that its claim for refund of its unutilized creditable withholding taxes was for the year 2016 instead of 2015. The Court noted the same in the Resolution dated September 3, 2019.