REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

KISHINCHAND CHELLARAM
(MANILA), INC.,
Petitioner,

\- versus - C.T.A. CASE NO. 659

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.
x - - - - - - - - - - - - - - x

MURLI BASILRAM,
Petitioner,

\- versus - C.T.A. CASE NO. 660

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.
x - - - - - - - - - - - - - - x

LOKUMAL KISHINCHAND,
Petitioner,

\- versus - C.T.A. CASE NO. 661

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.
x - - - - - - - - - - - - - - x

K. SHEWAKRAM & SONS,
Petitioner,

\- versus - C.T.A. CASE NO. 662

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.
x - - - - - - - - - - - - - - x

LACHMI SHEWAKRAM,
Petitioner,

\- versus - C.T.A. CASE NO. 663

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.
x - - - - - - - - - - - - - - x

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R E S O L U T I O N

In view of the "Manifestation and Motion" of counsel for petitioners filed on April 14, 1980 that:

> As authorized by this Honorable Court in its order dated February 4, 1980, petitioners offered to settle the above-mentioned cases by compromise, pursuant to Section 295 of the 1977 National Internal Revenue Code, but respondent Commissioner of Internal Revenue entertained only the proposed settlement by compromise of the following cases:
>
> 1. Murli Tahilram, involving deficiency income tax in the sum of ₱23,712.00 (C.T.A. No. 660);
>
> 2. Lokumal Kishinchand, involving deficiency income tax in the sum of ₱34,637.00 (C.T.A. No. 661);
>
> 3. K. Shewakram & Sons, involving the sum of ₱97,266.29 as deficiency advance sales tax and income tax (C.T.A. No. 662); and
>
> 4. Lachmi Shewakram, involving deficiency income tax in the sum of ₱26,446.00 (C.T.A. No. 663).
>
> The offer of petitioners in the said four (4) cases (C.T.A. Cases Nos. 660-663) in the sum of ₱20,000.00 in full and complete settlement thereof was accepted by respondent Commissioner of Internal Revenue in his letter of March 7, 1980, a copy of which is hereto attached as Annex A, and the said amount was fully paid on April 10, 1980, evidenced by Official Receipt No. A4433379 issued on the same date, a copy of which is also attached hereto as Annex B.
>
> It is, therefore, respectfully prayed that the said C.T.A. Cases Nos. 660-663 be now considered closed and terminated, and that petitioners in said cases be relieved from any liability with respect to said cases.

RESOLUTION -
CTA CASES NOS.
659, 660, 661,
662, & 663

> In connection with the case of Kishinchand [illegible] Chellaram (Manila), Inc. (C.T.A. Case No. 659), which remains unsettled, it is respectfully prayed that the same be set for hearing in or about the last week of May, 1980, or on any date convenient to this Honorable Court, on which date respondent be ordered to submit an accounting of proceeds of the sale of the properties of said petitioner corporation which were distrained by the Government and sold at public auction to satisfy the amount assessed against it.

AS PRAYED FOR, and without objection of respondent, let (1) C.T.A. Cases Nos. 660, 661, 662 and 663 be considered closed and terminated; and (2) C.T.A. Case No. 659, Kishinchand Chellaram (Manila), Inc. vs. Commissioner of Internal Revenue, be set for hearing in the next calendar of the Court.

SO ORDERED.

Quezon City, Metro Manila, April 28, 1980

CONSTANTE C. ROAQUIN
Associate Judge

AMANTE FILLER
Acting Presiding Judge

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