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

## SECOND DIVISION

**BANGKO SENTRAL NG PILIPINAS,**
Petitioner,

- versus -

**COMMISSIONER OF INTERNAL REVENUE,**
Respondent.

**CTA CASE NO. 8827**

Members:

**CASTAÑEDA, JR.,** *Chairperson, and*
**MINDARO-GRULLA,** *JJ.*

Promulgated:

APR 17 2019

9:01 a.m.

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## RESOLUTION

For this Court's resolution are petitioner's **Motion to Terminate Proceedings**, filed on November 8, 2018, with respondent's **Manifestation (Re: Petitioner's Motion to Terminate Proceedings)**, filed on December 7, 2018, and petitioner's **Compliance**, filed on April 1, 2019.

In the Resolution dated March 8, 2019, the Court granted petitioner an additional thirty (30) days to submit a certified true copy of the Certificate of Availment No. CAC201700000410. Pending the submission, the resolution of the Motion to Terminate Proceedings was held in abeyance.

On April 1, 2019, petitioner filed its Compliance attaching thereto the certified true copy of the Certificate of Availment No. CAC201700000410 dated November 10, 2017. The copy of the said certificate was certified to be true by respondent's Chief of Accounts Receivable Monitoring Division, Ms. Grace Evelyn A. Lacerna.

Considering petitioner's submission of the aforesaid document to establish the approval of the compromise by the National Evaluation Board of the BIR pursuant to Section 204[1] of the National Internal Revenue Code of 1997, as amended, and Section 6[2] of Revenue Regulations No. 30-2002, the Court finds petitioner's Motion to Terminate Proceedings to be well-taken. Accordingly, there being no objection from respondent, the motion should be granted.

**WHEREFORE**, premises considered, petitioner's **Compliance** is **NOTED** and the **Motion to Terminate Proceedings** is **GRANTED**. Accordingly, this case is considered **CLOSED** and **TERMINATED**.

**SO ORDERED.**

Juanito C. Castañeda, Jr.
**JUANITO C. CASTAÑEDA, JR.**
Associate Justice

Cielito N. Mindaro-Grulla
**CIELITO N. MINDARO-GRULLA**
Associate Justice

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[1] SEC. 204. Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes. -

The Commissioner may -

(A) Compromise the payment of any internal revenue tax, when:

xxx xxx xxx

Where the basic tax involved exceeds One million pesos (P1,000.000) or where the settlement offered is less than the prescribed minimum rates, the compromise shall be subject to the approval of the Evaluation Board which shall be composed of the Commissioner and the four (4) Deputy Commissioners.

[2] **SEC. 6**. APPROVAL OF OFFER OF COMPROMISE. - Except for offers of compromise where the approval is delegated to the REB pursuant to the succeeding paragraph, all compromise settlements within the jurisdiction of the National Office (NO) shall be approved by a majority of all the members of the NEB composed of the Commissioner and the four (4) Deputy Commissioners. All decisions of the NEB, granting the request of the taxpayer or favorable to the taxpayer, shall have the concurrence of the Commissioner