

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

MAI PHILIPPINES, INC. (BRANCH),  
Petitioner,

- versus -

C.T.A. CASE NO. 3048

THE COMMISSIONER OF INTERNAL  
REVENUE,  
Respondent.

x - - - - - x

R E S O L U T I O N

Acting on the "Motion To Withdraw Petition For Review" filed by counsel for petitioner on May 13, 1981, alleging that:

"1. On April 30, 1980, petitioner, as per letter dated April 29, 1980, proposed a compromise agreement to respondent setting forth therein the terms and conditions for the settlement of its tax liabilities for fiscal years 1972 through 1979. A copy of said proposed compromise agreement is attached hereto and made an integral part hereof as Annex 'A'.

"2. As per letter dated July 28, 1980, respondent accepted the proposals set forth in said Annex 'A' authorizing petitioner to pay the sum of P1,229,275 in six (6) equal monthly installments of P204,879.16 each, and requiring petitioner to make three (3) payments representing the adjusted withholding tax at source for 1977, 1978, and 1979. A copy of aforesaid letter is attached hereto and made an integral part hereof as Annex 'B'.

"3. Included in the compromise agreement is the deficiency income tax assessment in the amount of P615,337.00 and deficiency withholding tax assessment in the amount of P1,433,144.00 appearing as item number 1 on page 1 of Annex 'B'.

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"4. In compliance with the terms and conditions aforesaid Annex 'B' petitioner made the following payments:

| <u>Date of Payment</u> | <u>Amount</u> | <u>Revenue Tax Receipt</u> | <u>CB Confirmation Receipt</u> |
|------------------------|---------------|----------------------------|--------------------------------|
| May 15, 1980           | P204,879.16   | 4564885                    | 4671771                        |
| June 13, 1980          | 204,879.16    | 4572940                    | 5264911                        |
| July 15, 1980          | 204,879.16    | 5418025                    | 5395732                        |
| August 15, 1980        | 296,373.16    | 5059153                    | 5399443                        |
| September 1, 1980      | 89,181.00     | 4777932                    | 3645398                        |
| September 15, 1980     | 204,879.16    | 4787498                    | 5696352                        |
| September 30, 1980     | 98,705.00     | 4750565                    | 5697179                        |
| October 15, 1980       | 204,879.16    | 4757272                    | 5256553                        |

Copies of aforesaid Revenue Tax Receipts and Central Ban Confirmation Receipts are attached hereto and made integral parts hereof as follows:

| <u>Revenue Tax Receipt</u> | <u>Annex</u> | <u>CB Confirmation Receipt</u> | <u>Annex</u> |
|----------------------------|--------------|--------------------------------|--------------|
| 4564885                    | 'C'          | 4671771                        | 'C-1'        |
| 4572940                    | 'D'          | 5264911                        | 'D-1'        |
| 5418025                    | 'E'          | 5395732                        | 'E-1'        |
| 5059153                    | 'F'          | 5399443                        | 'F-1'        |
| 4777932                    | 'G'          | 3645398                        | 'G-1'        |
| 4787498                    | 'H'          | 5696352                        | 'H-1'        |
| 4750565                    | 'I'          | 5697179                        | 'I-1'        |
| 4757272                    | 'J'          | 5256553                        | 'J-1'        |

"5. By reason of the above-mentioned payments in compliance with the terms and conditions of Annex 'B', the respondent's assessment subject of the above-entitled case has been extinguished by accomplishment and consummation."

AS PRAYED FOR, and without objection on the part of respondent, the said motion is hereby GRANTED.

Let the petition for review be considered withdrawn and this case deemed closed and terminated.

SO ORDERED.

Quezon City, May 29, 1981.

*Amante Filler*  
AMANTE FILLER  
Presiding Judge

*Alex Z. Reyes*  
ALEX Z. REYES  
Associate Judge

*Constante Z. Roaquin*  
CONSTANTE Z. ROAQUIN  
Associate Judge

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