

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

FIRST DIVISION

**KIMWA CONSTRUCTION AND
DEVELOPMENT CORPORATION/
MR. LEO Y. LUA,**

Petitioners,

C.T.A. CASE NO. 7729

- versus -

**Members:
Acosta, *Chairperson*,
Bautista,
Casanova, JJ**

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent,

**LYL DEVELOPMENT CORP. and
CEBU CORIE FARMS, INC.,**

Intervenors,

Promulgated:

SEP 22 2009 10:32AM

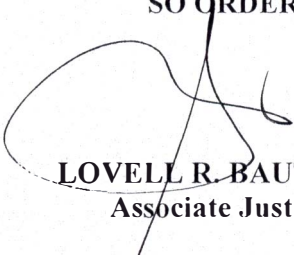

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RESOLUTION

Upon oral manifestation of petitioners' counsel during the hearing on August 28, 2009, and in view of the Memorandum issued by Assistant Commissioner James Roldan on July 31, 2009, which cancelled the deficiency tax assessments subject matter of this case, namely, RR16-098-054-07, RR16-098-066-07, and RR16-098-067-07, thus rendering the cause of action moot, the "Motion to Withdraw Case" filed by petitioners on August 27, 2009, was **GRANTED.**

WHEREFORE, the Instant Petition for Review is hereby **WITHDRAWN** and this case is considered **CLOSED** and **TERMINATED.**

SO ORDERED.


LOVELL R. BAUTISTA
Associate Justice


ERNESTO D. ACOSTA
Presiding Justice


CAESAR A. CASANOVA
Associate Justice