REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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PROFESSIONAL SERVICES, INC.,
Petitioner,

- versus -

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 7361

Members:

ACOSTA, *Chairperson*
BAUTISTA, and
CASANOVA, *JJ.*

Promulgated:
AUG 01 2008; 1:00 pm

x -x

RESOLUTION

For resolution are:

1. petitioner's **"Manifestation with Motion"** filed on June 16, 2008;

2. respondent's **"Comment"** filed on July 11, 2008;

3. petitioner's **"Motion for Time to File Memorandum and Motion to Resolve Manifestation and Motion"** filed on July 14, 2008; and

4. petitioner's **"Reply (To Respondent's Comment)"** filed on July 24, 2008.

In its motion, petitioner avers that it availed of the tax amnesty program of the government under Republic Act (R.A.) No. 9480 covering its Value Added and Income Taxes for the third and fourth quarters of fiscal year 2002. Attached thereto are faithful reproductions of their originals of the following documents:

1. Notice of Availment of Tax Amnesty (Exhibit S);
2. Amnesty Tax Payment Form- BIR Form 0616 (Exhibit T);
3. Tax Amnesty payment Form- BIR Form No. 0617 (Exhibit S-1);
4. Tax Amnesty Return- BIR Form No. 2116 (Exhibit S-2);
5. Statement of Assets, Liabilities and Networth as of December 31, 2005 (Exhibit S-3);
6. The Medical City Inventory Listing as of December 31, 2005 (Exhibit S-3-a);
7. The Medical City Inventory of Assets as of December 31, 2005 (Exhibit S-3-b);
8. The Medical City Available for Sale Investment as of December 31, 2005 (Exhibit S-3-c);
9. The Medical City – Annex 4 (Exhibit S-3-d);
10. The Medical City – Annex 5 (Exhibit S-3-e);
11. The Medical City Accounts Payable Aging 2005 (Exhibit S-3-f);
12. The Medical City – Outstanding Loans (Exhibit S-3-g);
13. The Medical City – Breakdown of Other Liabilities as of December 31, 2005 (Exhibit S-3-h);
14. Professional Services, Inc. and Subsidiaries (The Medical City)- Consolidated Balance Sheets as of December 31, 2005 (Exhibit U); and
15. Security Bank BTR-BIR Deposit Slip (Exhibit V);

Petitioner now prays that respondent's assessments subject of this case be declared moot and academic by virtue of its availment of tax amnesty.

Respondent on her Comment submits that there is no provision in the Tax Amnesty Law that vests jurisdiction to this Court to decide whether a party validly availed of the provisions of the said law and to declare respondent's assessment moot and academic.

This Court disagrees with respondent.

It is elementary that this Court has jurisdiction over the instant issue. Petitioner's availment of the tax amnesty program of the BIR is a consequence of petitioner's tax assessments. As this Court has jurisdiction to hear disputed assessment cases, necessarily, any consequence that may arise is within the jurisdiction of this Court. This Court took cognizance of the case; and jurisdiction, once acquired, stays with the courts until the case disposed of with finality.

As regards petitioner's motion, in the long line of amnesty availment cases brought to this Court, the necessary consequence of such availment, if found by this Court to be in order, is the withdrawal of the Petition for Review, as well as petitioner's entitlement to the immunities and benefits afforded under R.A. No. 9480. In this instant case, finding petitioner's documents to be in order, petitioner's motion is hereby deemed a motion to withdraw petitioner's Petition for Review filed on November 3, 2005.

WHEREFORE, premises considered, petitioner's **"Manifestation with Motion"** is hereby **GRANTED**. Accordingly, this instant Petition for Review filed on November 3, 2005 is hereby deemed **WITHDRAWN**, and the above-captioned case is considered **CLOSED** and **TERMINATED,** subject to the provisions of Republic Act No. 9480. Effectively, petitioner's Motion for Time to File Memorandum is rendered moot.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice