REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

UNION BANK OF THE PHILIPPINES, Petitioner,	**C.T.A. CASE NO. 7674**
	Members:
- versus -	**CASTAÑEDA, JR.,** *Chairperson* **UY,** *and* **PALANCA-ENRIQUEZ,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** JUL 01 2008 11:50 a.m.

x- x

RESOLUTION

This resolves:

1) petitioner's **"Motion to Declare the Petitioner as Immune from the Payment of Taxes"** filed on April 18, 2008;

2) respondent's **"Opposition (Re: Motion to Declare Petitioner as Immune from Payment of Taxes)"** filed on April 21, 2008; and

3) petitioner's **"Reply to Opposition"** filed on May 19, 2008.

Petitioner in its motion alleges that it availed of the Tax Amnesty Program pursuant to Republic Act No. 9480 on February 19, 2008; paid the corresponding tax; and prays that it be declared as immune/exempt from the payment of subject internal revenue taxes. It also submitted the following documents: (1) Development Bank of the Philippines' BIR Tax Payment Deposit Slip; (2) Tax Amnesty Payment Form (BIR Form No. 0617); (3) Notice of Availment of Tax Amnesty; (4) Statement of Assets, Liabilities and Networth (SALN) as of December 31, 2005; and (5)Tax Amnesty Return (BIR Form No. 2116), all of which are faithful reproduction of the originals.

Respondent, in her Opposition, states that this Court has no jurisdiction over matters concerning availment of the tax amnesty program. Moreover, she stated that the Bureau of Internal Revenue (BIR) has one (1) year from the date of petitioner's availment or until February 19, 2009 to subject said availment to administrative investigation.

Considering the allegations of the petitioner in its motion and the relief being prayed for, petitioner's "Motion to Declare the Petitioner As Immune From Its Payment of Taxes" is hereby treated as a "Motion to Withdraw the Petition" in the above-captioned case.

Finding the motion to be well-taken, the same is hereby **GRANTED**.

WHEREFORE, premises considered, the Petition for Review in the above-captioned case is deemed **WITHDRAWN.** Accordingly, the case is hereby considered **CLOSED** and **TERMINATED**, subject to the provisions of RA No. 9480.

SO ORDERED.

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

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice