REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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APL CO. PTE. LTD.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 7725

Members:

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

Promulgated:

OCT 2 1 2009; 9:00am

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RESOLUTION

Petitioner's **"Compliance (Re: Resolution Dated August 10, 2009)"** filed on September 18, 2009, with the attached original copy of the Certification dated September 11, 2009 issued by the Chief, LT-Document Processing & Quality Assurance Division of the Bureau of Internal Revenue, Ms. Beatriz S. Peliño, evidencing that Petitioner has paid Withholding Tax-Expanded in the amount of P1,828,529.96 and Withholding Tax-Compensation in the amount of P280,410.84, is hereby **NOTED**.

Moreover, petitioner's **"Motion for Reconsideration (Of the Resolution Dated March 25, 2009)"** filed on April 7, 2009 and **"Supplemental Motion [To the Motion for Reconsideration (Of the Resolution Dated March 25, 2009) Dated April 7, 2009] "** filed on May 21, 2009 are hereby **GRANTED.**

Considering that petitioner has filed the tax returns and paid the corresponding expanded withholding tax and withholding tax on compensation for the taxable year 2001, the Warrant of Distraint and/or Levy for the collection of deficiency income and value-added taxes has become moot, and should be lifted.

WHEREFORE, the Warrant of Distraint and/or Levy is hereby **SET ASIDE**. Respondent Commissioner of Internal Revenue, and all persons acting in his behalf are hereby enjoined from collecting the subject deficiency taxes in this case.

As the resolution of the remaining issues on deficiency Withholding Tax-Expanded and Withholding Tax-Compensation is rendered **MOOT**, this case is now considered **CLOSED** and **TERMINATED**.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice