REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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PEPSI-COLA FAR EAST TRADE DEVELOPMENT CO., INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 6407

Members:

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

Promulgated:
OCT 30 2008 ; 9:28 a.m.

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RESOLUTION

On April 1, 2008, petitioner filed its **"Omnibus Motion [For Judicial Confirmation of Petitioner's Immunity Under Republic Act No. 9480 and Leave of Court to Withdraw Petitioner's Urgent Motion for Extension of Time to File Continuing Bond for Suspension of Collection of Tax]"** alleging that it had availed of the tax amnesty program under Republic Act No. 9480, otherwise known as the Tax Amnesty Law of 2007. Hence, petitioner prays for the following: (a) Confirmation of the immunity of under Section 6 of RA No. 9480 after availment of the tax amnesty program; and (b) after judicial confirmation of immunity under the tax amnesty program, it be allowed to withdraw the Petition for Review dated March 13, 2002 and all other incidents pending before this Court including its "Urgent Motion for Extension of Time to File Continuing Bond for Suspension of Collection of Tax" dated March 7, 2008.

In a Resolution dated April 25, 2008, the Court ordered petitioner to submit the originals or certified true copies of the necessary to prove that it had indeed availed of the provisions of R.A. No. 9480.

Consequently, petitioner filed a **"Supplemental Formal Offer of Evidence"** on August 27, 2008, and for failure of respondent to file any comment/objection thereto despite notice; this Court hereby **RESOLVES** to **ADMIT Exhibits "DDDDDD", "EEEEEE", "FFFFFF", "GGGGGG", "HHHHHH", "HHHHHH-1", "HHHHHH-2", "HHHHHH-3", "HHHHHH-4", "HHHHHH-5", "HHHHHH-6", "HHHHHH-7", "HHHHHH-8", "HHHHHH-9", "HHHHHH-10", "IIIIII"**, and **"JJJJJJ".**

Considering that petitioner has duly complied with the provisions of R.A. 9480 by submitting the following documents evidencing its availment of the tax amnesty:

a. Chinabank BTr-BIR Deposit Slip No. 001681[1];
b. Tax Amnesty Payment Form (BIR Form No. 0617)[2];
c. Notice of Availment of Tax Amnesty[3];
d. Tax Amnesty Return (BIR Form No. 2116)[4]; and
e. Statement of Assets, Liabilities, and Networth (SALN) as of December 31, 2005[5],

this instant "Omnibus Motion" is hereby **GRANTED**. However, petitioner shall not be entitled to the privileges granted by law, until the suspensive condition expressly provided in R.A. 9480 occurs within the specific period.[6]

WHEREFORE, premises considered, the Petition for Review filed on March 13, 2002 is hereby deemed **WITHDRAWN**. Accordingly, this case is hereby considered **CLOSED** and **TERMINATED**, subject to the provisions of R.A. 9480.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

ON LEAVE
LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice

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[1] Exhibit "DDDDDD"
[2] Exhibit "EEEEEE"
[3] Exhibit "FFFFFF"
[4] Exhibit "GGGGGG"
[5] Exhibit "HHHHHH"
[6] Section 4, Republic Act No. 9480