H. /

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

SAMPAGUITA PICTURES, INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 408

COLLECTOR OF INTERNAL
REVENUE,
Respondent.

x - - - - - - - - - - - - x

October 14, 1959

10/14/59

R E S O L U T I O N

This is in connection with the "Motion to Dismiss", filed by the petitioner on September 16, 1959, praying for the dismissal of its "Petition for Review", filed before this Court on August 26, 1957, on the ground that the assessment in the amount of ₱25,019.47, subject of the appeal, has been withdrawn and cancelled by the respondent.

It appears that on August 26, 1957 the petitioner filed with this Court a petition for review of the decision of the Collector (now Commissioner) of Internal Revenue, holding the former liable for the payment of ₱25,019.47 representing 50% surcharge on an alleged deficiency withholding tax of ₱49,508.95 and compromise penalty. The respondent filed his answer to said petition for review on September 24, 1957 (p. 16 CTA rec.).

On January 19, 1959, upon request of the petitioner (see p. 28 CTA rec.), the case was reinvestigated by the Bureau of Internal Revenue. As a result of the reinvestigation, the assessment was withdrawn and a demand was made upon the petitioner for the payment of ₱300.00 in extra-judicial settlement of an alleged violation of Section 352 of the Tax Code (p. 33 CTA rec.), which the petitioner paid on September 8, 1959 under Official Receipt No. A-777152 (p. 34 CTA rec.).

WHEREFORE, finding the "Motion to Dismiss" meritorious and there being no objection interposed thereto, said motion is hereby granted and the "Petition for Re- view" dismissed. No pronouncement as to costs.

SO ORDERED.

Manila, October 14, 1959.

MARIANO NABLE
Presiding Judge

ROMAN M. UMALI
Associate Judge

AUGUSTO M. LUCIANO
Associate Judge