REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

IMPSA CONSTRUCTION CORPORATION, Petitioner,	**C.T.A. CASE NO. 7569**
	Members:
- versus -	**CASTAÑEDA, JR.,** *Chairperson* **UY,** *and* **PALANCA-ENRIQUEZ,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** NOV 11 2008 10:06 a.m.

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RESOLUTION

Petitioner's **"Motion for Leave to File and Admit Attached Supplemental Petition for Review"** filed on July 29, 2008 and **"Motion for Leave to File and To Admit Attached Reply (to Respondent's Comment dated August 14, 2008)** filed on September 1, 2008 are **GRANTED.** Accordingly, petitioner's **"Supplemental Petition for Review"** and **"Reply (to Respondent's Comment dated August 14, 2008)"** are hereby **ADMITTED.**

In its **"Supplemental Petition for Review,"** petitioner avers that it availed of the benefits of RA 9480 (Tax Amnesty Act of 2007) on March 6, 2008, and paid the corresponding amnesty tax. It therefore prays for the Court to render judgment reversing, setting aside, and canceling two Final

Assessment Notices similarly numbered as 55/2002 and the Formal Letter of Demand, attached Schedule 1, all dated March 31, 2006 issued by respondent against petitioner for deficiency Value-Added Taxes in the amount of P596,927.88 and income taxes in the amount of P1,122,700.99 for the year 2002.

On the other hand, in his **"Comment"** filed on August 15, 2008, respondent interposes no objection or opposition to petitioner's availment of tax amnesty. However, petitioner must prove faithful compliance with the requirements of the said law; and wait for the lapse of the one-year period before the matter can be closed and terminated.

As its **"Compliance"** filed on September 24, 2008, petitioner submitted certified true copies of the required documents, to wit:

1. Notice of Availment of Tax Amnesty;
2. Tax Return Amnesty (BIR Form No. 2116);
3. Statement of Assets, Liabilities and Netwoth (SALN) and its supporting schedules;
4. Tax Amnesty Payment Form; and
5. Revenue Official Receipt No. 01996635 dated March 3, 2008 showing the amount of P100,000.00 as having been paid.

Finding petitioner to have fully complied with the requirements prescribed by Tax Amnesty Law; the instant "Petition for Review" is deemed **WITHDRAWN**. Accordingly, this case is hereby considered **CLOSED** and **TERMINATED**, subject to the provisions of RA 9480.

SO ORDERED.

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

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice