REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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PHILIPPINES SAVINGS BANK, Petitioner,	**C.T.A. CASE NO. 6849**
	Members:
- versus -	**ACOSTA,** *Chairperson* **BAUTISTA,** and **CASANOVA,** *JJ.*
COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** JUN 03 2008, 12:45 pm

X -X

RESOLUTION

This resolves petitioner's **"Motion to Dismiss"** filed on March 25, 2008 without any comment/opposition from respondent despite due notice, as well as, its **"Omnibus Motion"** filed on January 22, 2008 with respect to the issue of dismissal of the instant petition.

Petitioner mainly seeks the dismissal of its own petition and the cancellation of the assessments issued against it on the ground that it had availed of the provisions of Republic Act (R.A.) No. 9480[1], or the Tax Amnesty Program of the government. To prove that it had availed of the tax amnesty, petitioner filed its **"Compliance (Re: Resolution dated April 3, 2008)"** on April 21, 2008 and attached therewith certified true copies of the following documents:

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[1] An Act to Enhance Revenue Administration and Collection by Granting an Amnesty on all unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2005 and Prior Years.

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Annex	Document
"A"	Petitioner's Notice of Availment of Tax Amnesty under R.A. No. 9480 dated December 21, 2007 received by the Makati Large Taxpayers District Office of the Bureau of Internal Revenue (BIR) on December 21, 2007
"B", "B-1", "B-2", "B-3", "B-4", "B-5", "B-6", "B-7", "B-8", "B-9" and "B-10"	Petitioner's Statement of Assets, Liabilities and Networth (SALN) as of December 31, 2005 received by the Makati Large Taxpayers District Office of the BIR on December 21, 2007
"C"	Tax Amnesty Return (BIR Form No. 3116) received by the Land Bank of the Philippines (BIR Tellering Booth 086-00) on December 21, 2007
"D"	BIR Tax Payment Deposit Slip evidencing petitioner's payment of P265,953,347.90 to the Large Taxpayers District Office of the BIR on December 21, 2007
"E"	Petitioner's Tax Amnesty Payment Form (BIR Form No. 0617) dated December 21, 2007 received by the Makati Large Taxpayers District Office of the BIR on December 21, 2007
"F"	Petitioner's Annual Income Tax Return (BIR Form No. 1702) for taxable year 2005
"G"	Petitioner's Audited Financial Statement for the year ended December 31, 2005.

Considering that the proper remedy of petitioner is to file a motion to withdraw the petition, the Court shall accordingly treat petitioner's motion to dismiss as a motion to withdraw the petition as ordered by this Court during the hearing on February 8, 2008. After carefully evaluating the documents submitted, the Court is convinced that petitioner duly complied with the requirements of the Tax Amnesty Program. The effect thereof is stated under Section 6(a) of the law, *viz*:

> "**Section 6.** *Immunities and Privileges*. – Those who availed themselves of the tax amnesty under Section 5 hereof, and have fully complied with all its conditions shall be entitled to the following immunities and privileges:
>
> (a) The taxpayer shall be immune from the payment of taxes as well as additions thereto, and the appurtenant civil, criminal or administrative penalties under the National Internal Revenue Code of 1997, as amended, arising from the failure to pay any and all internal revenue taxes for taxable year 2005 and prior years."

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IN VIEW OF THE FOREGOING, petitioner's "Petition for Review" filed on January 16, 2004 is deemed **WITHDRAWN,** and the afore-entitled case is considered **CLOSED** and **TERMINATED** subject to the provisions of RA 9480.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice

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