SOCIETE GENERAL D'ENTER-
PRISES, S.A.,
Petitioner,

- versus - C.T.A. CASE NO. 2709

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.
x - - - - - - - - - - - - - x

RESOLUTION

Considering the allegations and prayer contained in the "Amended Urgent Manifestation and Motion" filed by petitioner on October 12, 1979, to wit:

"1. Upon motion by the herein Petitioner, upon the ground that it has, through counsel, requested for the administrative reinvestigation by the Office of the herein Respondent of the assessments (dated November 29, 1974 and December 4, 1974, Annexes "E" and "E-1", respectively of the Petition for Review) issued by the herein Respondent on the herein Petitioner and subject matter of the Petition for Review filed in this case, this Honorable Court deferred and suspended the hearing of this case, until after the conclusion of the administrative reinvestigation referred to above.

2. The Office of the herein Respondent has already concluded the administrative reinvestigation referred to above. As a matter of fact, in a letter, dated September 1, 1979, addressed to the undersigned counsel of the herein Petitioner, the herein Respondent, in the dispositive portion thereof, stated that:

"After a careful consideration of the facts of the case as established by the papers submitted and forming part of the docket hereof, this Office hereby finds your client, SGE, liable for 3% contractor's tax for the year 1973 in the total amount of ₱1,125,599.90 inclusive of surcharge and interest, the computation of which is shown in Annex 'A' which is attached hereto as an integral part hereof."

A copy of the herein Respondent's letter, dated September 1, 1979, including the annex thereof, is attached hereto as Attachment "A" to form an integral part hereof.

3. The herein Petitioner finds acceptable, and has accepted, the findings of the Respondent, as such findings are set forth in the letter of September 1, 1979 (Attachment "A" hereof), and as such letter (Attachment "A" hereof) cancels and supersedes the letters, dated November 29, 1974 and December 4, 1974 (Annexes "E" and "E-1", respectively of the Petition for Review).

4. On September 25, 1979, the herein Petitioner, through its undersigned counsel, filed a request with the Bureau of Internal Revenue (Attention: Mr. Victor Deoferio, Asst. Revenue Service Chief, Assessment Service Department) asking that the computation of the herein Petitioner's liability as set forth in the letter, dated September 1, 1979 (Attachment "A"), "be updated up to October 3, 1979". A copy of the herein Petitioner's request, dated September 25, 1979, is attached hereto as Attachment "B" to form an integral part hereof.

5. On October 4, 1979, the herein Petitioner, through the undersigned counsel, paid (a) the amount of ₱1,125,599.90, representing the 3% contractor's tax for the year 1973, inclusive of surcharge and interest (computed up to September 20, 1979) and (b) the amount of ₱3,196.60, representing the interest accruing from September 21, 1979 up to and including October 4, 1979. Attached hereto to form an integral part hereof are photocopies of the following:

(a) As Attachment "C" - Authority to Issue Revenue Tax Receipt, dated October 4, 1979, signed by Mr. Benjamin D. Paruñgo, Indirect Taxes Division, for the amount of ₱1,125,796.50 (which amount represents the herein Petitioner's liability for the 3% contractor's tax for the year 1973, inclusive of surcharge and interest [and in case of interest as computed up to and including October 4, 1979]);

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(b) As Attachment "D" - Revenue Tax Receipt No. A-2527626, dated October 4, 1979, for the amount of ₱1,128,796.50;

(c) As Attachment "E" and "E-1", respectively - Far East Bank & Trust Company (i) Check No. FE-1185, dated October 3, 1979 for the amount of ₱1,125,599.90, and (ii) Check No. FE-1188, dated October 3, 1979, for the amount of ₱3,196.60, both payable to The Commissioner of Internal Revenue;

(d) As Attachment "F" - Confirmation Receipt No. A-1926502, dated October 4, 1979, for the amount of ₱1,128,796.50;

6. In view of the foregoing paragraphs, and on the basis of the allegations therein stated, the herein Petitioner hereby moves for the with drawal of the Petition for Review filed in this case.

WHEREFORE, it is respectfully prayed as follows:

1. That the letter of the herein Respondent, dated September 1, 1979 (Attachment "A"), as well as Attachments "B", "C", "D", "E", "E-1" and "F", and the foregoing matters be made of record by this Honorable Court; and

2. That, on the basis of the allegations contained in Paragraphs 2, 3 and 5 above, and for the reasons therein stated, an order be issued by this Honorable Court allowing the herein Petitioner to withdraw the Petition for Review filed in the above-entitled case."

and the "Manifestation " filed by respondent on October 19, 1979 expressing his conformity thereto, thus:

"Respondent, thru counsel and to this Honorable Court respectfully manifests that he has no objection to petitioner's move to withdraw the petition for review in the above-entitled case as prayed for in its "Amended Urgent Manifestation and Motion" dated October 4, 1979, it appearing that the amount of ₱1,128,796.50, representing herein petitioner's liability for contractor's tax per demand letter of respondent dated September 1, 1979, had been paid in full as

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evidenced by Revenue Tax Receipt No. A-2527626 and Confirmation Receipt No. A-1926502, both dated October 4, 1979.

the Court resolves to GRANT the said motion of petitioner.

AS PRAYED FOR, the Court hereby:

(1) Makes of record the foregoing allegations of petitioner as well as the attachments ("A", "B", "C", "D", "E", "E-1" and "F") relative thereto, which prove and indicate that after reinvestigation by the Bureau of Internal Revenue, petitioner's tax liability in this case in the amount of ₱1,128,796.50 has been fully paid by it to the satisfaction of respondent Commissioner of Internal Revenue;

(2) Allows the withdrawal of petitioner's petition for review; and

(3) Considers this case closed and terminated.

SO ORDERED.

Quezon City, Metro Manila, October 25, 1979.

CONSTANTE C. ROAQUIN
Associate Judge

Amante Filler
AMANTE FILLER
Acting Presiding Judge

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