REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

Third Division

VICTORIAS MILLING COMPANY,
Petitioner,

-*versus*-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 7563

Present:

BAUTISTA, *Chairperson*
PALANCA-ENRIQUEZ, and
COTANGCO-MANALASTAS, *JJ.*

Promulgated:
MAR 21 2012
ABFernando 8:05 p.m.

x - x

RESOLUTION

On November 22, 2011, petitioner filed a "Manifestation and Motion," stating that while earnest efforts have been exerted to secure a termination letter from the Bureau of Internal Revenue ("BIR"), it has failed to obtain one. In view of the cancellation of the tax deficiency assessment by the BIR and its issuance of a Certificate of Approval ("COA") and the Authority to Cancel Assessment ("ATCA"), petitioner prays that the Court order respondent to issue a Termination Letter, and for additional time to post the required surety bond.

On December 17, 2011, petitioner filed its "Manifestation of Compliance (Re: Posting of Surety Bond)," with attached copy of the surety bond renewal issued by Prudential Guarantee and Assurance Inc..

On December 16, 2011, petitioner filed a "Motion to Withdraw Case (In View of the Tax Amnesty and Tax Abatement Rendering the Case Moot and Academic)."

On December 22, 2011, the Court promulgated a Resolution ordering respondent to comment on petitioner's "Motion to Withdraw Case (In View of the Tax Amnesty and Tax Abatement Rendering the Case Moot and Academic)," within ten (10) days from notice thereof.

Per Records Verification dated January 12, 2012, respondent failed to file her comment. However, on January 18, 2012, respondent filed a "Manifestation (Re: Motion to Withdraw Case)," stating that she is interposing no objection to petitioner's "Motion to Withdraw Case."

WHEREFORE, as prayed for, petitioner's "Motion to Withdraw Case (In View of the Tax Amnesty and Tax Abatement Rendering the Case Moot and Academic)" is hereby **GRANTED**. The "Manifestation and Motion," and "Manifestation of Compliance (Re: Posting Surety Bond)" are hereby considered **MOOT**. The case is hereby considered **CLOSED** and **TERMINATED**.

SO ORDERED.

LOVELL R. BAUTISTA
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

AMELIA R. COTANGCO-MANALASTAS
Associate Justice