REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

RELIV PHILIPPINES, INC.,
Petitioner,

-versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 9842

Members:

DEL ROSARIO, *P.J., Chairperson, and*
MANAHAN, *JJ.*

Promulgated:

OCT 16 2020 2:36 pm

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R E S O L U T I O N

In a Resolution dated June 15, 2020, the Court directed petitioner to submit the originals or certified true copies of the following documents:

1. Certificate of Tax Delinquencies/Tax Liabilities;
2. Tax Amnesty Return on Delinquencies filed on November 5, 2019 with Revenue District Office (RDO) No. 48;
3. Notice of Issuance of Authority to Cancel Assessment issued by BIR Regional Office 8-A, Collection Division dated January 2, 2020;
4. Authority to Cancel Assessment (ATCA);
5. Receipts of the BIR's Electronic Filing and Payment System (EFPS) for the compromise payments;
6. Tax payment deposit slips evidencing the tax amnesty payments.

On October 2, 2020, petitioner filed its *Compliance* attaching therewith the following documents relative to its *Manifestation with Motion to Withdraw (Petition for Review dated May 28, 2018) and Direct the CIR to Lift Warrants of Garnishment*, to wit:

1. Certified True Copy of the Tax Amnesty Return on Delinquencies (BIR Form No. 118-DA) filed by petitioner on November 5, 2019 with Revenue District Office (RDO)

No. 48, showing the payment of the amount of Php8,501,215.41;

2. Certified True Copy of the Notice of Issuance of Authority to Cancel Assessment (ATCA) signed by the Officer-in-Charge, Collection Division of Revenue Region No. 8A-Makati City, Benilda M. Nicosia;

3. Original Bureau of Internal Revenue (BIR) Certification signed by Revenue District Officer, Emmanuel S. Ferrer, Jr., certifying that the payments in the total amount of Php8,501,215.41 were verified and found included in the Integrated Tax System (ITS) database of the BIR.

The Court **TAKES NOTE** of the *Compliance* filed by petitioner and hereby **ADMITS** the above listed documents.

We now proceed to resolve petitioner's *Manifestation with Motion to Withdraw (Petition for Review dated May 28, 2018) and Direct the CIR to Lift Warrants of Garnishment* filed on January 10, 2020, without respondent's Comment/Opposition.[1]

Upon a close scrutiny of the aforesaid documents submitted by petitioner, this Court finds them to be sufficient compliance with the Court's Resolution dated June 15, 2020.

We quote the following relevant portions of the Notice of Issuance of Authority to Cancel Assessment signed by the Officer-in-Charge- Collection Division, Benilda M. Nicosia and submitted by petitioner as Annex "B" of its *Compliance*:

> "This is to inform you that the tax liabilities covered by the Tax Amnesty Return filed on October 14, 2019 for which a total of Php11,864,465.01 tax amnesty payment have been made, have already been cancelled through the approved Authority to Cancel Assessment (ATCA), xxx xxx xxx"

WHEREFORE, premises considered, petitioner's *Manifestation with Motion to Withdraw (Petition for Review dated May 28, 2018) and Direct the CIR to Lift Warrants of Garnishment* is **GRANTED.**

[1] Records Verification Notice dated February 27, 2020.

Respondent Commissioner of Internal Revenue is hereby **ORDERED** to cancel/lift the following Warrants of Garnishment issued against petitioner, to wit:

a. Warrant of Garnishment No. 2018-05-0200 dated May 21, 2018 addressed to Banco de Oro-Makati City;

b. Warrant of Garnishment dated May 31, 2018 addressed to Banco de Oro- Makati City; and

c. Warrant of Garnishment No. 2018-05-2020 dated May 21, 2018 addressed to Bank of the Philippine Islands-Manila.

Accordingly, this case is deemed **CLOSED** and **TERMINATED.**

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

CATHERINE T. MANAHAN
Associate Justice