REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

CHOICE GOURMET BANQUET, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 9238

Members:

DEL ROSARIO, *P.J., Chairperson,*
FABON-VICTORINO, *and*
MANAHAN, *JJ.*

Promulgated:

FEB 22 2019 , 10:45 am

x - x

RESOLUTION

This resolves petitioner's *Manifestation with Motion to Withdraw Petition* filed on November 14, 2018.

Petitioner avers that in the parties' respective Pre-Trial Briefs, both petitioner and respondent signified their willingness to enter into amicable settlement.

On November 10, 2016, petitioner filed an *Application for Compromise Settlement of Internal Revenue Tax Liabilities* before the BIR Large Taxpayers Collection and Enforcement Division. On even date, petitioner filed a *Motion to Defer Hearing and to Suspend Proceedings* due to its pending application.

On October 31, 2018, petitioner's Application for Compromise was approved by the BIR as evidenced by the *Certificate of Availment* issued and signed by respondent Commissioner of Internal Revenue through his authorized representative, Assistant Commissioner Alfredo V. Misajon. Attached to the instant *motion* are the following documents as proof of acceptance of its offer to compromise, to wit:

1. *e*FPS Filing Reference Number;
2. Union Bank of the Philippines Payment Status;
3. *e*FPS Confirmation of Payment; and
4. Certification from Records Division of Completion of Payment.

In his *Manifestation* filed on January 4, 2019, respondent states that per inquiry, the BIR-Large Taxpayers Collection and Enforcement Division confirmed the approval of petitioner's request for compromise settlement of its tax liability for taxable year 2009 and that the corresponding Certificate of Availment has been issued. Thus, he interposes no objection to the withdrawal of the instant case.

There being no objection on the part of respondent, and that amicable settlements and compromises are not only allowed but actually encouraged in civil cases[1], petitioner's *Motion to Withdraw Petition,* is hereby **GRANTED**.

WHEREFORE, the *Petition for Review* filed on January 13, 2016, is deemed **WITHDRAWN**. This case is deemed **CLOSED** and **TERMINATED**.

SO ORDERED.

ROMAN G. DEL ROSARIO
Presiding Justice

ESPERANZA R. FABON-VICTORINO
Associate Justice

CATHERINE T. MANAHAN
Associate Justice

[1] *Republic of the Philippines v. Sandiganbayan*, 173 SCRA 729 [1989].