REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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ASIA COAL CORPORATION, Petitioner,	**C.T.A. CASE NO. 7032**
	Members:
- versus-	**ACOSTA,** *Chairperson* **BAUTISTA,** and **CASANOVA,** *JJ.*
THE COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** JUL 23 2008 ; 10:10 am

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RESOLUTION

Petitioner on April 9, 2008 filed a **"Motion to Dismiss Petition"** stating that it availed of the provisions of Republic Act No. 9480, otherwise known as the Tax Amnesty Law of 2007. Attached to this instant motion are the following documents, which were found to be faithful reproductions of the original documents, viz:

a. Notice of Availment of Tax Amnesty[1];
b. Tax Amnesty Return (BIR Form No. 2116)[2];
c. Statement of Assets, Liabilities and Networth (SALN)[3];
d. Tax Amnesty Payment Form (BIR Form No. 0617)[4]; and
e. BIR Tax Payment Deposit Slip[5].

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[1] Annex A, Motion to Dismiss Petition, page 263
[2] Annex B, supra, page 264
[3] Annex C, supra, page 265
[4] Annex D, supra, page 266
[5] Annex E, supra, page 267

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. 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."

IN VIEW OF THE FOREGOING, petitioner's "Petition for Review" filed on August 11, 2004 is deemed **WITHDRAWN,** and the above-captioned case is considered **CLOSED** and **TERMINATED**.

SO ORDERED.

(On Leave)
ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice