REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

GROLIER INTERNATIONAL, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 9470

Members:

CASTAÑEDA, JR., *Chairperson,* and
MINDARO-GRULLA, *JJ.*

Promulgated:

MAY 3 1 2019

8:25 a.m.

x - x

RESOLUTION

For resolution of the Court are the following:

1. petitioner's **Motion to Withdraw Petition for Review** filed on March 19, 2019, without respondent's comment as per Records Verification Report dated April 16, 2019; and

2. petitioner's **Compliance**, filed on April 12, 2019.

On January 3, 2019, the Court issued a Resolution submitting the instant case for decision.

However, petitioner filed the instant motion seeking the approval of the Court on the withdrawal of its Petition for Review and for the issuance of an order declaring the case close and terminated.

Petitioner claims that it entered into a compromise settlement with respondent. Petitioner avers that it submitted a letter dated

September 23, 2016 to the Bureau of Internal Revenue (BIR), requesting for a compromise of its tax liabilities for taxable years 1983 to 1988 and offering to pay the additional compromise amount equivalent to 30% of the basic assessed taxes, as the 10% thereof has already been paid.

Subsequently, petitioner received certificates of availment issued by the respondent, approving the application for compromise settlement of alleged deficiency taxes for the taxable years 1983-1988, with the following details:

Certificate of Availment No.	**Date of Issue**	**Assessment**	**Tax Involved**	**Amount**	**Taxable Year**
CAC201700004571	October 31, 2018	FAN-1-83-89-000185 FAN-4-83-87-007431	Income Tax and Percentage Tax	P27,036,130.05	1983
CAC201700004572	October 31, 2018	FAN-1-84-89-000106/107 FAN-4-84-89-000108 FAN-1-85-89-000109/110/111	Income Tax, Value Added Tax, and Final Withholding Tax	P62,201,890.21	1984-1985
CAC20170004573	October 31, 2018	FAN-1-86-90-002015 02207-88-4472	Income Tax	P43,265,491.89	1986-1988

In view of the compromise settlement of its alleged tax liabilities for taxable years 1983 to 1988, which is the subject of the petition, petitioner moves that the Court issue an order declaring the case close and terminated.

In the Resolution dated March 28, 2019, the Court noted that petitioner only attached to the motion copies of the certificates of availment. Hence, petitioner was ordered to submit the original or certified true copies of the said documents.

On April 12, 2019, in compliance with the Resolution, petitioner submitted to the Court the certified true copies of the said certificates.

Considering that petitioner is no longer interested in pursuing the instant case, and in view of petitioner's submission of the aforesaid document to establish the approval of the compromise by the National Evaluation Board of the BIR pursuant to Section 204[1] of the National Internal Revenue Code of 1997, as amended, and Section 6[2] of Revenue Regulations No. 30-2002, the Court finds merit in petitioner's **Motion to Withdraw Petition for Review**. Accordingly, there being no objection from respondent, the motion should be granted.

WHEREFORE, petitioner's **Motion to Withdraw Petition for Review** is **GRANTED**. Accordingly, the Petition for Review is considered **WITHDRAWN** and the case is considered **CLOSED** and **TERMINATED**.

SO ORDERED.

J. C. Castañeda, Jr.
JUANITO C. CASTAÑEDA, JR.
Associate Justice

Cielito N. Mindaro-Grulla
CIELITO N. MINDARO-GRULLA
Associate Justice

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[1] SEC. 204. Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes. -

The Commissioner may -

(A) Compromise the payment of any internal revenue tax, when:

xxx xxx xxx

Where the basic tax involved exceeds One million pesos (P1,000.000) or where the settlement offered is less than the prescribed minimum rates, the compromise shall be subject to the approval of the Evaluation Board which shall be composed of the Commissioner and the four (4) Deputy Commissioners.

[2] **SEC. 6**. APPROVAL OF OFFER OF COMPROMISE. - Except for offers of compromise where the approval is delegated to the REB pursuant to the succeeding paragraph, all compromise settlements within the jurisdiction of the National Office (NO) shall be approved by a majority of all the members of the NEB composed of the Commissioner and the four (4) Deputy Commissioners. All decisions of the NEB, granting the request of the taxpayer or favorable to the taxpayer, shall have the concurrence of the Commissioner