REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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PHILIPPINE BANK OF COMMUNICATIONS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent,

C.T.A. CASE NO. 7140

x---x

PHILIPPINE BANK OF COMMUNICATIONS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent,

C.T.A. CASE NO. 7373

x---x

PHILIPPINE BANK OF COMMUNICATIONS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent,

C.T.A. CASE NO. 7374

x---x

PHILIPPINE BANK OF COMMUNICATIONS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent,

C.T.A. CASE NO. 7375

x---x

PHILIPPINE BANK OF COMMUNICATIONS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent,

C.T.A. CASE NO. 7376

PHILIPPINE BANK OF COMMUNICATIONS,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent,

C.T.A. CASE NO. 7530

Members:

ACOSTA, *Chairperson*
BAUTISTA, and
CASANOVA, *JJ.*

Promulgated:
OCT 15 2009; 9:00am

x - x

RESOLUTION

Finding merit on petitioner's **"Motion for Clarificatory Resolution"** filed on September 1, 2009, and considering that respondent did not file any comment/opposition thereto despite notice, the said motion is hereby **GRANTED**.

In a Resolution dated August 7, 2009, this Court upheld petitioner's availment of Tax Amnesty under R.A. No. 9480. Pursuant to Section 1 of RA 9480, petitioner should be immune from the payment of all national internal revenue taxes for the taxable year 2005 and prior years that have remained unpaid as of December 31, 2005. Considering that petitioner's Deficiency Gross Receipts Tax and Documentary Stamp Tax for the year 1998, 1999, 2001 and 2002 under CTA Case Nos. 7373, 7374, 7140 and 7375, respectively; Deficiency Value Added Tax and Documentary Stamp Tax for the year 2003 under CTA Case No. 7376 and Deficiency Documentary Stamp Tax for the year 2000 under CTA Case No. 7530 are not one of those excepted from the application of RA 9480 as enumerated in Section 8 thereof, this Court hereby resolves to **CANCEL** and **SET ASIDE** the aforementioned deficiency tax liabilities solely in view of petitioner's availment of the Tax Amnesty under RA 9480. This Court hereby **NOTES** that no assessment for Gross Receipts Tax for the year 2003 was assailed in the Petition for Review under CTA Case No. 7376.

WHEREFORE, premises considered, the Petitions for Review filed in the above-captioned cases are hereby considered **CLOSED** and **TERMINATED**.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice