REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

DAHON REALTY CORPORATION, Petitioner,	**C.T.A. CASE NO. 7284**
	Members:
- versus -	**CASTAÑEDA, JR.,** *Chairperson* **UY,** *and* **PALANCA-ENRIQUEZ,** *JJ.*
THE COMMISSIONER OF INTERNAL REVENUE, Respondent.	**Promulgated:** MAY 20 2008 4:03 p.m.

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RESOLUTION

For consideration is petitioner's **"Manifestation and Motion"** filed on March 12, 2008, without respondent filing her comment/objection thereto despite notice.

In its Manifestation and Motion, petitioner alleges that it availed of the tax amnesty under the provisions of Republic Act No. 9480, otherwise known as the "Tax Amnesty Act of 2007;" and fully paid the amount of P1,342,560.89 representing 5% of its net worth as of the fiscal year ended March 31, 2005. It also attached faithful reproductions of the originals of the following documents:

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1. Notice of Availment of Tax Amnesty;[1]
2. Statement of Assets and Liabilities and Networth (SALN) as of March 31, 2005; [2]
3. Tax Amnesty Return – BIR Form No. 2116;[3]
4. Tax Amnesty Payment Form – BIR Form No. 0617;[4] and
5. Land Bank of the Philippines BIR Tax Payment Deposit Slip dated March 4, 2008 in the amount of P1, 342,560.89.[5]

In *Metropolitan Bank and Trust Company vs. Commissioner of Internal Revenue* (C.T.A. EB No, 269, March 28, 2008), the Court *En Banc* has ruled that a taxpayer desiring to avail of the benefits of a tax amnesty must conform with the requirements specified under Section 2 of R.A. 9480 and submit pertinent forms prescribed in Section 6(a), Rule III of the Implementing Rules and Regulations of R.A. 9480; and, compliance with the Tax Amnesty Law of 2007 shall result in the extinguishment of the taxpayer's tax deficiencies.

WHEREFORE, petitioner's Motion to withdraw the Petition for Review is **GRANTED**. The above-titled case is now considered **CLOSED** and **TERMINATED**. Respondent is ordered to **DESIST** from further collecting petitioner's deficiency income tax, including its interests, covered by this tax amnesty.

SO ORDERED.

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

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice

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[1] Annex "A".
[2] Annex "B".
[3] Annex "C".
[4] Annex "D".
[5] Annex "E".

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