REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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ROCKWELL LAND CORPORATION,
Petitioner,

- versus-

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA Case No. 7256

Members:

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

Promulgated:

JUN 04 2008 2:00 pm

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RESOLUTION

Submitted to Us for resolution are:

1. petitioner's **"Motion for Withdrawal of Petition,"** filed on April 9, 2008; and

2. petitioner's **"Manifestation (With Motion to Resolve Petitioner's Motion to Withdraw Petition dated April 9, 2008),"** filed on May 21, 2008.

Resolving first petitioner's **"Manifestation (With Motion to Resolve Petitioner's Motion to Withdraw Petition dated April 9, 2008),"** petitioner alleged that the provisionally marked photocopy of its BIR Tax Payment Slip[1] was marked as a faithful reproduction of the original in a commissioner's hearing[2] held on May 8, 2008 before Atty. Ma. Victoria P. Dural. Petitioner likewise manifested that respondent has failed to comment on its **"Motion for Withdrawal of Petition."**

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[1] *Rollo*, p. 214.
[2] *Rollo*, p. 269.

Due to respondent's failure to comment, petitioner also moved that its **"Motion for Withdrawal of Petition"** be already resolved.

Considering the foregoing, with respect to petitioner's manifestation, the same is hereby **NOTED**. Similarly, this Court **RESOLVES** to **GRANT** petitioner's motion to resolve its **"Motion to Withdraw Petition."**

Going now to petitioner's **"Motion to Withdraw Petition,"** under the Tax Amnesty Program (RA 9480) and its Implementing Rules and Regulations,[3] a taxpayer availing of the program must present in the original or in certified true copy the following documents:

1. acceptance of Payment Form which must be signed by the branch manager or assistant branch manager, in case of payment through an authorized agent bank;
2. Notice of Availment;
3. Statement of Assets, Liabilities and Net Worth which does not show understatement of net worth as of December 31, 2005 to the extent of 30% or more;
4. Tax Amnesty Return; and
5. full payment of the amnesty tax payable.

A perusal of the records of the case shows that the following documents were already submitted by petitioner and were marked as faithful reproductions of the originals during the hearing[4] on April 17, 2008, to wit:

1. Tax Amnesty Payment Form[5]	Exhibit "A"
2. Tax Amnesty Return for Taxable Year 2005 [6]	Exhibit "B"
3. Notice of Availment of Tax Amnesty[7]	Exhibit "C"
4. Statement of Assets, Liabilities and Net Worth as of December 31, 2005[8]	Exhibit "D"

[3] Department of Finance Department Order No. 29-07, August 15, 2007
[4] *Rollo*, p. 263.
[5] *Rollo*, p. 213.
[6] *Rollo*, p. 215.
[7] *Rollo*, p. 216.
[8] *Rollo*, p. 217-260.

The above documents, together with the BIR Tax Payment Slip mentioned above show sufficient compliance of RA 9480 and its implementing rules. Hence, We **GRANT** petitioner's **"Motion for Withdrawal of Petition"**

WHEREFORE, the instant Petition for Review filed on May 25, 2005 is hereby deemed **WITHDRAWN** and is considered **CLOSED** and **TERMINATED**, subject to the provisions of RA 9480.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice