

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

EN BANC

NCH PHILIPPINES, INC.,
Petitioner,

C.T.A. EB No. 303
(C.T.A. Case No. 6840)

Present:

-versus-

Acosta, P.J.
Castañeda, Jr.
Bautista,
Uy,
Casanova, and
Palanca-Enriquez, JJ.

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

Promulgated:

MAR 11 2008

W. P. Alcaraz
2:25 p.m.

X-----X

RESOLUTION

BAUTISTA, J.:

For resolution is petitioner's "Manifestation/Motion" filed on January 17, 2008 praying that its Petition for Review filed on August 16, 2007 be withdrawn in view of its payment of the income and value-added tax assessments under the Tax Amnesty Program pursuant to Republic Act No. 9480¹ (2007); and the

¹ "An Act Enhancing Revenue Administration and Collection by Granting an Amnesty on All Unpaid Internal Revenue Taxes Imposed by the National Government for Taxable Year 2005 and Prior Years."

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[Signature]

expanded withholding tax assessment including surcharge, interest, and compromise penalty.

The Petition filed with the Court *En Banc*, appealed the Decision and the Resolution dated April 4, 2007 and July 5, 2007, respectively, rendered by the Second Division in C.T.A. Case No. 6840. After filing its Memorandum on December 7, 2007, petitioner filed the subject "Manifestation/Motion." Attached thereto are copies of the following documents:

- (a) "Notice of Availment of Tax Amnesty" dated November 29, 2007 stamped received on December 6, 2007 by Ms. Zenaida M. Encarnacion, Assistant Chief of the Administrative Section of the Revenue District Office No. 46 of the Bureau of Internal Revenue;²
- (b) "Tax Amnesty Return" (BIR Form No. 2116) stamped received by Teller No. 1, Land Bank Taytay Branch, on December 6, 2007;³
- (c) "Tax Amnesty Payment Form/Acceptance of Payment Form" (BIR Form No. 0617) stamped received on December 6, 2007 by Mr. Edgardo S. Santos, Revenue District Officer;⁴
- (d) "BIR Tax Payment Deposit Slip" for the amount of P267,451.00 covering its Tax Amnesty payment dated December 6, 2007;⁵

² Annex "A", *Rollo*, p. 368.

³ Annex "B", *Rollo*, p. 369.

⁴ Annex "C", *Rollo*, p. 370.

⁵ Annex "D", *Rollo*, p. 371.



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- (e) "BIR Payment Form" (BIR Form No. 0605) approved by Mr. Edgardo S. Santos, Revenue District Officer on December 6, 2007 for the amount of P619,553.18 covering its assessed expanded Withholding Tax Obligations;⁶ and
- (f) "BIR Tax Payment Deposit Slip" for the amount of P619,553.18 dated December 6, 2007.⁷

On January 30, 2008, the Court issued a Resolution ordering respondent to file a Comment on the "Manifestation/Motion" within a non-extendible period of ten (10) days from receipt thereof.

No Comment to the "Manifestation/Motion" was filed by respondent.

Considering the payments made by petitioner, and considering further that no Comment was filed by the respondent, the present "Manifestation/Motion" is hereby **GRANTED**.

WHEREFORE, the petitioner's Petition for Review filed on August 16, 2007 with the Court *En Banc* is deemed withdrawn. Accordingly, this case is hereby considered **CLOSED** and **TERMINATED**.

SO ORDERED.


LOVELL R. BAUTISTA
Associate Justice

⁶ Annex "E", *Rollo*, p. 372.

⁷ Annex "F", *Rollo*, p. 373.



WE CONCUR:


ERNESTO D. ACOSTA
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice


ERLINDA F. UY
Associate Justice

CAESAR A. CASANOVA
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice

