REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

GLOBAL BUSINESS HOLDINGS, INC., Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE, Respondent

C.T.A. CASE NO. 7359

x- -x

GLOBAL BUSINESS HOLDINGS, INC., Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE, Respondent.

C.T.A. CASE NO. 7360

Members:

CASTAÑEDA, JR., *Chairperson*
UY, *and*
PALANCA-ENRIQUEZ, *JJ.*

Promulgated:

AUG 0 7 2008
1:35 p.m.

x- -x

RESOLUTION

This resolves:

1.) petitioner's **"Motion to Dismiss"** filed on May 5, 2008; and

2.) respondent's **"Comment (To Petitioner's Motion to Dismiss)"** filed on June 23, 2008.

In its motion, petitioner states that it availed of the Abatement program of the Bureau of Internal Revenue (BIR) under Revenue Regulation No. 15-2006; and paid the basic amount of gross receipts taxes for taxable year 1998 and 1999 covered under Formal Assessment Notices dated January 14, 2005 and March 14, 2005, respectively, which are the subjects of the instant petitions. Attached to the said motion is a Termination Letter dated April 10, 2008 signed by Romulo L. Aguila, Jr. (OIC-Head Revenue Executive Assistant, LTS Regular Taxpayers) of the Bureau of Internal Revenue. Hence, petitioner prays for the dismissal of the above-captioned cases for having become moot and academic.

WHEREFORE, finding the motion to be well taken and considering that respondent interposed no objection thereto as stated in her "Comment," the **"Motion to Dismiss"** is hereby **GRANTED.** Accordingly, the above-captioned cases are hereby **DISMISSED,** and the cases are hereby considered **CLOSED** and **TERMINATED**.

SO ORDERED.

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

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice