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REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

CONSUELO V. CALO,
Petitioner,

- versus -

GTA CASE NO. 2161

THE COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

x - - - - - x

11/22/78

R E S O L U T I O N

WHEREAS, petitioner in the above-entitled case has appealed from the decision of respondent holding her liable for the payment of P31,855.92, representing deficiency sales tax as producer of logs during the year 1956;

WHEREAS, upon petitioner's urgent motion for suspension of the collection of the aforesaid amount pending final determination of the case, this Court granted said motion and issued the corresponding writ upon filing of a surety bond (Bond No. G-(16-0141) in the amount of P35,000.00, with the Wellington Insurance Company, Inc., as surety;

WHEREAS, in a letter dated November 9, 1977, respondent accepted petitioner's offer to pay the amount of P5,000.00 for the complete and final settlement of her 1956 deficiency sales tax liability involved in this case, and which amount has been paid by petitioner as evidenced by a xerox copy of Central Bank of the Philippines Revenue Tax Receipt No. 19172280;

RESOLUTION -
CTA CASE NO. 2161

(2)

WHEREAS, in a "Motion To Render Judgment Based On Compromise Agreement" filed on June 7, 1978, petitioner prayed

(a) That judgment be rendered absolving petitioner of any tax liability subject of this case;

(b) That the writ of preliminary injunction issued in this case be made final and permanent;

(c) That the levy on the properties of petitioner be set aside and declared of no effect;

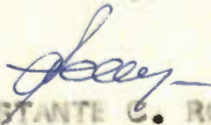
(d) That the bond filed for the issuance of the writ be cancelled.

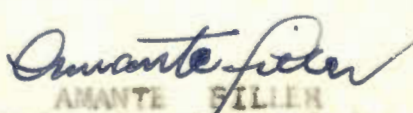
WHEREAS, after respondent was given sufficient time to verify the payment of petitioner, respondent failed to file any manifestation or objection relative to the compromise payment made by petitioner.

WHEREFORE, this Court resolves, as it hereby resolved, that the notice of seizure issued by respondent on July 9, 1970 against the properties of petitioner be set aside and declared without legal force and effect; that Surety Bond (Bond No. G(16)-0141) in the amount of P35,000.00, with the Wellington Insurance Company, Inc., as surety, is cancelled; and this case be considered closed and terminated.

SO ORDERED.

Quezon City, November 22, 1978.


CONSTANTE C. ROAGUIN
Associate Judge


AMANTE EILLEN
Acting Presiding Judge