

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

Former En Banc

IMS HEALTH PHILIPPINES, INC.

Petitioner,

- versus -

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

EB Case No. 445

(CTA Case No. 6600)

Members:

ACOSTA, PJ,

CASTAÑEDA, JR.,

BAUTISTA,

UY,

CASANOVA, and

PALANCA-ENRIQUEZ, JJ.

Promulgated:

MAR 03 2010

*Postpromulgado
9:15 a.m.*

X-----X

AMENDED DECISION

CASANOVA, J.:

For resolution is petitioner-IMS Health Philippines, Inc. (IMS HEALTH)'s Motion for Clarification filed on September 25, 2009. In a Resolution promulgated on October 22, 2009, respondent-CIR was given a non-extendible period of ten (10) days from receipt of said Resolution within which to file a Comment on the above-mentioned Motion. No Comment was filed by the respondent.

Petitioner seeks clarification from this Court with regard to the second paragraph on Page 14 of the Decision promulgated on September 1, 2009, to wit:

[Signature]

"In view of the foregoing, petitioner's completion of the required documents shall be deemed full compliance with the Tax Amnesty Program pursuant to the provision of Section 6.3 of DO-29-07, especially considering that since its availment on March 3, 2008, more than one (1) year has lapsed without any third party assailing the validity of the assessment.

Petitioner submits that the incontestability of the availment of the tax amnesty under Section 4 of Republic Act No. 9480, otherwise known as the Tax Amnesty Law of 2007, occurs when no third party assails the validity of the Statement of Assets, Liabilities and Networth or the SALN submitted by the taxpayer as part of the tax amnesty documents within one year from the date of the filing the tax amnesty return and the SALN, and not to the validity of the assessment.

Finding merit in the contention of the petitioner-IMS HEALTH's Motion for Clarification, the same is hereby **GRANTED**. The Decision promulgated on September 1, 2009 is hereby **MODIFIED**, in so far as the dispositive portion thereof, as follows:

"In view of the foregoing, petitioner's completion of the required documents shall be deemed full compliance with the Tax Amnesty Program pursuant to the provision of Section 6.3 of DO-29-07, especially considering that since its availment on March 3, 2008, more than one (1) year has lapsed without any third party assailing the validity of the petitioner's SALN as of December 31, 2005, submitted pursuant to the Tax Amnesty under RA No. 9480.

WHEREFORE, premises considered, the instant Petition for Review is hereby PARTIALLY GRANTED, the *Second Assailed Resolution* dated November 27, 2008 is hereby SET ASIDE, and the *First Assailed Resolution* dated August 20, 2008 is hereby MODIFIED, in so far as the dispositive portion thereof, as follows: 

"WHEREFORE, premises considered, the Petition for Review in the above-captioned case is hereby considered CLOSED and TERMINATED pursuant to RA 9480.

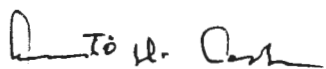
SO ORDERED."

SO ORDERED.



CAESAR A. CASANOVA
Associate Justice

WE CONCUR:



ERNESTO D. ACOSTA
Presiding Justice


JUANITO C. CASTAÑEDA, JR.
Associate Justice



LOVELL R. BAUTISTA
Associate Justice


ERLINDA P. UY
Associate Justice


OLGA PALANCA-ENRIQUEZ
Associate Justice

CERTIFICATION

Pursuant to Article VIII, Section 13 of the Constitution, it is hereby certified that the conclusions in the above decision were reached in consultation before the case was assigned to the writer of the opinion of the Court.



ERNESTO D. ACOSTA
Presiding Justice