REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

REPUBLIC CEMENT CORPORATION, *Petitioner,*	**CTA CASE NO. 6823**
	Members:
	RINGPIS-LIBAN, *Chairperson,* **MODESTO-SAN PEDRO,** *and* **FERRER-FLORES,** *JJ.*
- versus -	
COMMISSIONER OF INTERNAL REVENUE, *Respondent.*	Promulgated: APR 30 2024 2:38 p.m.

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RESOLUTION

In the Resolution dated June 6, 2008, the First Division declared cancelled and withdrawn Final Notice and Assessment Notice Nos. TFD-98-IT-013-03, TFD-98-VAT-014-03, TFD- 98-WF-015-03 (Final Withholding Tax-Interest on Foreign Loans), TFD-98-WR-016-03 (Final Withholding Tax- Fringe Benefits) and TFD -98-DST-017-03.

In the Resolution dated September 5, 2008, the First Division denied the Commissioner of Internal Revenue (CIR)'s Motion for Reconsideration for lack of merit.

On October 13, 2008, the CIR appealed by way of a Petition for Review docketed as CTA EB Case No. 421 before the CTA *En Banc.*

On May 29, 2009, the CTA *En Banc* issued a Decision which partially granted the Petition for Review; affirmed the cancellation of the Final Notice and Assessment Notices Nos. TFD- 98-IT-013-03, TFD-98-VAT-014-03; reversed and set aside the cancellation of the Final Notice and Assessment Notice Nos. TFD-98-WF-015-03(Final Withholding Tax-Interest on Foreign Loans), TFD-98-WR-016-03 (Final Withholding Tax- Fringe Benefits) and TFD - 98-DST-017-03; and ordered the remand of the case to the Court in Division for further proceedings on the said remaining issues for trial on the merits.

The CIR and Republic Cement Corporation (RCC) filed their Motions for Partial Reconsideration on June 18, 2009 and June 22, 2009, respectively, assailing the May 29, 2009 Decision.

On July 8, 2009, the CTA *En Banc* issued a Resolution which modified the May 29, 2009 Decision; declared RCC's DST liability (FD -98-DST-017-03) closed and terminated; affirmed the cancellation of Assessment Notices Nos. TFD-98-IT-013-03, TFD-98-VAT- 014-03; and the case be remanded to the Division for the purpose of resolving the issue on the validity of the assessments for FWT- interest on foreign loans and FWT-fringe benefits.

On August 28, 2009, RCC filed with the Supreme Court a Petition for Review on Certiorari docketed as G.R. No. 188727 questioning the May 29, 2009 Decision and July 8, 2009 Resolution in CTA EB Case No. 421 concerning Assessment Notices on FWT. interest on foreign loans and FWT-fringe benefits for taxable year 1998; and that the said tax liabilities with corresponding assessment notices be considered closed and terminated.

On October 29, 2009, RCC filed an Urgent Motion to Suspend Proceedings before the First Division.

On January 5, 2010, the First Division denied petitioner's Motion to Suspend Proceedings for lack of merit and pursuant to CTA Administrative Circular No. 01-2010 which expanded the membership in the CTA, the case was eventually transferred to the Special Third Division chaired by Hon. Lovell R. Bautista.

In the Resolution dated September 15, 2010, the Court in Division held in abeyance the proceedings until the Supreme Court resolves with finality RCC's Petition for Review on *Certiorari* and cancelled petitioner's presentation of evidence until further notice.

The Court in Division through Hon. Lovell R. Bautista, Hon. Esperanza Fabon-Victorino, now retired and Hon. Ma. Belen M. Ringpis-Liban issued a Resolution dated January 4, 2018, ordering that the above-captioned case be sent to the Archives in view of the Resolution dated September 15, 2010.

On March 22, 2022, the Court in Division received the Supreme Court's Resolution dated June 14, 2021. In the same Resolution, the Supreme Court declared RCC's Petition for Review on *Certiorari* moot and academic in view of its availment of the Tax Amnesty on delinquencies and the CIR's cancellation of the assessment at issue; and the case as closed and terminated.

On August 10, 2022, the Court in Division received the Supreme Court's Entry of Judgment certifying that on September 8, 2021, the June 14, 2021 Resolution became final and executory and recorded in the Book of Entries of Judgments.

On September 1, 2022, the Court in Division received RCC's Manifestation and Compliance filed with the Supreme Court. RCC stated that on August 5, 2022, it received the Notice of Entry of Judgment issued by the Supreme Court.

IN VIEW OF THE FOREGOING, the present case is now deemed **CLOSED** and **TERMINATED.**

SO ORDERED.

MA. BELEN M. RINGPIS-LIBAN
Associate Justice

MARIA ROWENA MODESTO-SAN PEDRO
Associate Justice

ON LEAVE
CORAZON G. FERRER-FLORES
Associate Justice