REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

SECOND DIVISION

ACCELERATED DISTRIBUTION, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE, and/or ASSISTANT COMMISSIONER FOR ENFORCEMENT SERVICE OF THE BUREAU OF INTERNAL REVENUE,
Respondents.

C.T.A. CASE NO. 7546

Members:

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

Promulgated:

AUG 0 7 2008

1:31 p.m.

x- x

RESOLUTION

This resolves:

1) petitioner's **"Manifestation"** filed on April 29, 2008, stating that it availed of the Tax Amnesty Program under R.A. 9480, as implemented by Department Order No. 29-07, and has complied with all the requisites provided for in the said department order, and praying that the Bureau of Internal Revenue be ordered to refrain from further examining its books of account and other records for the taxable year 2005 and prior years; and to cancel the assessment subject of the tax amnesty availment; and

2) respondent's **"Comment"** filed on May 22, 2008 alleging that the grant of the immunities and privileges of tax amnesty availment is not absolute considering the conditional nature thereof.

Considering the allegations of the petitioner in its Manifestation and the relief being prayed for, petitioner's **"Manifestation"** is hereby treated as **"Motion to Withdraw the Petition"** in the above-captioned case.

Considering that petitioner has submitted certified true copies of the following documents:

(1) Notice of Availment of Tax Amnesty dated January 31, 2008;
(2) Tax Amnesty Return (BIR Form No. 2116);
(3) Tax Amnesty Payment Form (BIR Form No. 0617);
(4) Statement of Assets, Liabilities and Networth as of December 31, 2005;
(5) Schedule of Transportation Equipment as of December 31, 2005;
(6) Liabilities as of December 31, 2005;
(7) List of Banks;
(8) Balance Sheet as of December 31, 2005 and 2004;
(9) Transmittal dated February 8, 2008; and
(10) Philippine National Bank BTR-BIR Payment Slip.

and finding petitioner's **"Manifestation/Motion"** to be well taken, the same is hereby **GRANTED**.

WHEREFORE, premises considered, the Petition for Review in the above-captioned case is deemed **WITHDRAWN**. Accordingly, the case is hereby considered **CLOSED** and **TERMINATED**, subject to the provisions of R.A. 9480.

SO ORDERED.

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

ERLINDA P. UY
Associate Justice

OLGA PALANCA-ENRIQUEZ
Associate Justice