REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SPECIAL THIRD DIVISION

ASALUS CORPORATION, Petitioner,	CTA CASE NO. 8573
	Members:
- versus -	FABON-VICTORINO, *and* RINGPIS-LIBAN, *JJ.*
THE HONORABLE COMMISSIONER OF INTERNAL REVENUE, Respondent.	Promulgated: JUN 25 2020 3:48 p.m.

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RESOLUTION

This resolves the following incidents both filed by petitioner Asalus Corporation:

1. *Manifestation with Motion to Dismiss* filed on December 2, 2019, *sans* respondent's *comment/opposition* thereto despite notice; and

2. *Urgent Ex Parte Manifestation with Motion* filed on January 20, 2020.

In its *Manifestation with Motion to Dismiss*, petitioner avers that on September 18, 2019, it received a Resolution[1] issued by the Court *En Banc* dated September 10, 2019, remanding the instant case to this Division of the Court for the determination of petitioner's value-added tax (VAT) liabilities for taxable year (TY) 2007.

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[1]Docket, pp. 608-609.

Petitioner now informs the Court that it has availed of tax amnesty under Republic Act (RA) No. 11213,[2] otherwise known as the "Tax Amnesty Act", as implemented by Revenue Regulations (RR) No. 4-2019.[3]

Allegedly, it paid a total of ₱24,070,525.83, representing forty percent (40%) of the basic deficiency VAT subject of the instant case, in compliance with rules and regulations implementing the Tax Amnesty Act. As evidence of the said availment, petitioner attached to its manifestation and *motion* certified true copies of the following documents, to wit:

a. Duly accomplished BIR Form No. 0621-DA (Acceptance Payment Form Tax Amnesty on Delinquencies);

b. Duly accomplished BIR Form No. 2118-DA (Tax Amnesty Return on Delinquencies);

c. Certificate of Tax Delinquencies/Tax Liabilities issued by Alberto R. Bomediano, Jr., Chief, Legal Division, BIR Revenue Region No. 8; and

d. Certification issued by Renato L. Ruiz, Revenue District Officer, Revenue District Office No. 47, certifying that petitioner's payment as required under the Tax Amnesty Law has been credited and found included in the BIR's Integrated Tax System.

Citing Section 8 of RR No. 4-2019, petitioner prays that its VAT liabilities for TY 2007 subject of the instant case be deemed fully satisfied and the present case be deemed closed and terminated.

Petitioner reiterates its prayer for the dismissal of the present case in its subsequent *Urgent Ex Parte Manifestation with Motion.* It also moves for the cancellation of the

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[2] AN ACT ENHANCING REVENUE ADMINISTRATION AND COLLECTION BY GRANTING AN AMNESTY ON ALL UNPAID INTERNAL REVENUE TAXES IMPOSED BY THE NATIONAL GOVERNMENT FOR TAXABLE YEAR 2017 AND PRIOR YEARS WITH RESPECT TO ESTATE TAX, OTHER INTERNAL REVENUE TAXES, AND TAX ON DELINQUENCIES.

[3] Implementing Rules and Regulations of Republic Act No. 11213, Otherwise Known as the "Tax Amnesty Act," Providing for the Guidelines on the Processing of Tax Amnesty Application on Tax Delinquencies.

commissioner's hearing set on January 21, 2020 and the presentation of its evidence set on February 21, 2020.

Despite due notice, respondent failed file any comment/opposition to petitioner's *Manifestation with Motion to Dismiss*.

This case was remanded to this Court following the Decision of the Supreme Court in *Commissioner of Internal Revenue vs. Asalus Corporation*[4] dated on February 22, 2017, the decretal portion of which reads:

> **WHEREFORE,** petition is **GRANTED.** The July 30, 2015 Decision and the November 6, 2015 Resolution of the Court of Tax Appeals *En Banc* are **REVERSED** and **SET ASIDE**. The case is ordered **REMANDED** to the Court of Tax Appeals for the determination of the Value Added Tax liabilities of the Asalus Corporation.
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> **SO ORDERED**.

On March 11, 2019, the foregoing Decision became final and executory per *Entry of Judgment* issued by the Supreme Court. Hence, on September 10, 2019, the *En Banc* remanded the case to this Division for determination of petitioner's VAT liabilities for TY 2007.

Petitioner moves to dismiss the case having allegedly fulfilled all the requirements for the availment of tax amnesty under the Tax Amnesty Act, as implemented by RR No. 4-2019. To substantiate its contention, petitioner submitted certified true copies of its duly accomplished BIR Form No. 0621-DA (Acceptance Payment Form Tax Amnesty on Delinquencies); duly accomplished BIR Form No. 2118-DA (Tax Amnesty Return on Delinquencies); and Certificate of Tax Delinquencies/Tax Liabilities, which are the documents required to avail and qualify for tax amnesty.

Section 8 of RR No. 4-2019 provides:

> Sec. 8. *Immunities and Privileges of Availing Tax Amnesty on Tax Delinquencies*. — **The tax delinquency**

[4] G.R. No. 221590, February 22, 2017.

> **of those who avail of the Tax Amnesty on Delinquencies** under these Regulations, **upon full compliance with all the conditions** set forth hereof, **shall be considered settled**, and the criminal case in connection therewith and its corresponding civil or administrative case, if applicable, shall be terminated. **The taxpayer shall be immune from all suits or actions, including the payment of said delinquency or assessment, as well as additions thereto, and from all appurtenant civil, criminal and administrative cases, and penalties under the 1997 Tax Code, as amended, as such relate to the internal revenue taxes for taxable years that are subject of the tax amnesty availed of**.
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> The availment of the Tax Amnesty on Delinquencies herein provided and the issuance of the corresponding APF do not imply any admission of criminal, civil or administrative liability on the part of the availing taxpayer. (*Boldfacing supplied*)

The documents submitted by petitioner indicate that it has sufficiently complied with the provisions of the Tax Amnesty Act and its Implementing Rules and Regulations. Consequently, its deficiency VAT subject of the instant case is considered settled and the corresponding civil case is deemed terminated.

WHEREFORE, petitioner's *Manifestation with Motion to Dismiss* is hereby **GRANTED**. Accordingly, this case is deemed **CLOSED** and **TERMINATED**.

Petitioner's *Urgent Ex Parte Manifestation with Motion* is deemed **MOOT**.

SO ORDERED.

ESPERANZA R. FABON-VICTORINO
Associate Justice

MA. BELEN M. RINGPIS-LIBAN
Associate Justice