25-000440-0021

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRRST DIVISION

CTA CASE NO. 11943

OLYMPIC VILLAGE ENTERPRISES, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE AND REGIONAL DIRECTOR OF REVENUE REGION NO. 7B,
Respondents.

NOTICE OF RESOLUTION

To:

OFFICE OF THE SOLICITOR GENERAL
134 Amorsolo Street, Legaspi Village
Makati City

ATTY. MANUEL LUIS B. CRUZ
Bureau of Internal Revenue - Revenue Region No. 7B
25th Floor, The Podium West Tower
12 ADB Avenue, Ortigas Center
Mandaluyong City

DELA ROSA & CASILLA LAW
3rd Floor, Power Realty Building
1012 Arnaiz Street, San Lorenzo
Makati City

GREETINGS:

You are hereby notified by these presents that on **December 18, 2025,** a Resolution was rendered in the above-entitled case, copy of which is attached hereto.

Quezon City, Philippines, **December 22, 2025.**

Atty. Maria Johoanna F. Chan-Te
Executive Clerk of Court III

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

OLYMPIC VILLAGE ENTERPRISES, INC., *Petitioner,*	**CTA CASE No. 11943**
	Members:
-versus-	**BACORRO-VILLENA**, *Acting Chairperson, and* **CUI-DAVID**, *JJ.*
COMMISSIONER OF INTERNAL REVENUE, AND REGIONAL DIRECTOR OF REVENUE REGION NO. 7B, *Respondents.*	Promulgated: DEC 18 2025; 9:30AM

x- -x

RESOLUTION

This resolves the following submissions of petitioner:

1. ***Extremely Urgent Motion to Suspend Collection of Taxes****: (a) Motion to Restrain Issuance and Service of Warrant of Distraint and/or Levy; (b) Motion to Restrain Issuance and Service of Warrant of Garnishment; and/or (c) Motion to Issue Ex Parte a Temporary Suspension Order* [*Motion to Suspend Collection of Taxes*], incorporated in the *Petition for Review* filed on May 23, 2025, without respondents' comment, as per Records Verification dated July 30, 2025;

2. ***Formal Offer of Evidence*** *(In Support of the Extremely Urgent Motion to Suspend Collection of Taxes: (a) Motion to Restrain Issuance and Service of Warrant of Distraint and/or Levy; (b) Motion to Restrain Issuance and Service of Warrant of Garnishment; and/or (c) Motion to Issue Ex Parte a Temporary Suspension Order)* [*Formal Offer of Evidence*] filed on August 20, 2025, without respondents' comment as per Records Verification dated September 10, 2025; and

3. **Records Verification** dated October 6, 2025, stating that respondents failed to elevate the BIR Records.

On July 28, 2025, the Court issued a Temporary Suspension Order (TSO), enjoining respondent Commissioner of Internal Revenue (CIR) and/or any of his authorized representatives or agents from pursuing any collection efforts concerning petitioner's alleged deficiency taxes, pending resolution of its *Motion to Suspend Collection of Taxes*.

On September 15, 2025, respondents filed an Answer but failed to transmit the BIR Records within ten (10) days thereafter, as confirmed in the Records Verification dated October 6, 2025.

1. Petitioner's *Formal Offer of Evidence*

Acting on petitioner's *Formal Offer of Evidence*, the Court **ADMITS** Exhibits **"P-1"**, **"P-2"**, **"P-3"**, **"P-4"**, **"P-6"**, **"P-15"**, **"P-16"**, **"P-17"**, **"P-18"**, **"P-19"**, **"P-20"**, **"P-21"**, **"P-22"**, **"P-23"**, **"P-24"**, **"P-25"**, **"P-26"**, **"P-27"**, **"P-28"**, **"P-29"**, **"P-30"**, **"P-31"**, **"P-32"**, **"P-33"**, **"P-42"**, **"P-43"**, **"P-47"**, **"P-48"**, **"P-49"**, **"P-50-2"**, **"P-50-3"**, **"P-51"**, and **"P-53"**, **inclusive of submarkings,** subject to its final evaluation and/or appreciation of their probative value in relation to the *Motion to Suspend Collection of Taxes*.

With the admission of the foregoing exhibits, petitioner is deemed to have rested its case for purposes of resolving the said motion.

2. Petitioner's *Motion to Suspend Collection of Taxes*

Petitioner seeks to suspend the collection of alleged deficiency income tax, expanded withholding tax, and compromise penalty in the aggregate amount of ₱12,752,376.77 for taxable year (TY) 2015. It argues that the Bureau of Internal Revenue's (BIR) impending issuance of a Warrant of Distraint and Levy (WDL) or Writ of Garnishment (WOG), despite the disputed assessment not being final, executory, or demandable, lacks legal basis and is premature.

Petitioner invokes Section 207 of the National Internal Revenue Code (NIRC) of 1997, as amended, and Revenue Regulations (RR) No. 4-2019, which authorize summary remedies such as distraint and levy only against delinquent taxes, those that have become final and demandable due to failure to timely protest. Petitioner maintains that it timely protested the Formal Letter of Demand with Final Assessment Notice (FLD/FAN) and subsequently filed a *Petition for Review*, thereby preventing the assessment from becoming delinquent.

Petitioner relies on *Commissioner of Internal Revenue v. Central Luzon Drug Corporation*,[1] which held that collection remedies cannot be employed unless taxes are delinquent. It also cites *Spouses Pacquiao v. The Court of Tax Appeals - First Division*[2] (*Spouses Pacquiao*) and *Commissioner of Internal Revenue v. Marketing Convergence, Inc.*,[3] asserting that the Court may suspend collection and even dispense with the bond requirement when the collection method is not sanctioned by law or when prescription has set in.

Petitioner further argues that the BIR's intended collection is premature, illegal, and violative of due process, as the Final Decision[4] by the CIR dated January 17, 2025 was issued more than six (6) years after the issuance of the FLD/FAN on October 15, 2018,[5] indicating that prescription has already run.

Finally, petitioner claims that immediate collection would cause financial distress, disrupt operations, and harm its ability to meet statutory obligations. It emphasizes that the prejudice outweighs any harm to the government, since interest will accrue on unpaid taxes if the assessment is upheld. Citing *Spouses Pacquiao,* petitioner prays for the suspension of collection without bond, asserting that the requirement may be waived when the collection method is unlawful.

The Court resolves.

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1 CTA *EB* No. 2038 (CTA Case No. 8952), September 18, 2020 [Per J. Modesto-San Pedro, *En Banc*], affirmed in G.R. No. 256435, March 2, 2022 (Notice of Resolution).

2 G.R. No. 213394, April 6, 2016 [Per J. Mendoza, Second Division].

3 CTA *EB* No. 2109 (CTA Case No. 9301), December 3, 2020 [Per J. Bacorro-Villena, *En Banc*], affirmed in G.R. No. 256986, July 10, 2023 (Notice of Resolution).

4 Exhibit "P-1".

5 Exhibit "P-30".

As a general rule, courts are prohibited from enjoining the collection of national internal revenue taxes. This prohibition is embodied in Section 218 of the NIRC of 1997, as amended:

> SEC. 218. *Injunction not Available to Restrain Collection of Tax.* - No court shall have the authority to grant an injunction to restrain the collection of any national internal revenue tax, fee, or charge imposed by this Code.

An exception, however, exists under Section 11 of Republic Act (RA) No. 1125, as amended by RA No. 9282, which vests the Court of Tax Appeals (CTA) the discretion to suspend tax collection when, in its opinion, such collection may jeopardize the interests of the Government and/or the taxpayer:

> SEC. 11. *Who May Appeal; Mode of Appeal; Effect of Appeal.* –
>
> ....
>
> No appeal taken to the CTA from the decision of the Commissioner of Internal Revenue or the Commissioner of Customs or the Regional Trial Court, provincial, city or municipal treasurer or the Secretary of Finance, the Secretary of Trade and Industry and Secretary of Agriculture, as the case may be shall suspend the payment, levy, distraint, and/or sale of any property of the taxpayer for the satisfaction of his tax liability as provided by existing law: Provided, however, That **when in the opinion of the Court the collection by the aforementioned government agencies may jeopardize the interest of the Government and/or the taxpayer the Court [at] any stage of the proceeding may suspend the said collection *and* require the taxpayer either to deposit the amount claimed or to file a surety bond for not more than double the amount with the Court.** (Emphasis supplied)

This exception is echoed in Sections 1 and 2, Rule 10 of the Revised Rules of the Court of Tax Appeals (RRCTA):

> SECTION. 1. *No suspension of collection of tax, except as herein prescribed.* – No appeal taken to the Court shall suspend the payment, levy, distraint, or sale of any property of the taxpayer for the satisfaction of tax liability as provided under existing laws, except as hereinafter prescribed.
>
> SEC. 2. *Who May File.* — Where the collection of the amount of the taxpayer's liability, sought by means of a demand for payment, by levy, distraint or sale of any property of the taxpayer, or by whatever means, as provided under

> existing laws, **may jeopardize the interest of the Government or the taxpayer, an interested party may file a motion for the suspension of the collection of the tax liability.** (Emphasis supplied)

Accordingly, the Court proceeds to determine whether the subject tax collection would indeed jeopardize the Government's or the taxpayer's interests.

To support the *Motion to Suspend Collection of Taxes*, petitioner presented the testimony[6] of its authorized representative, Ms. Russel M. Membrebe (**Ms. Membrebe**), who explained the financial impact of enforcing a WDL or WOG against petitioner:

> 253. Q: What effect, if any, will the issuance of a Warrant of Distraint/Levy or Warrant of Garnishment have on OVEI?
>
> A: Considering the financial losses which OVEI has suffered lately, the freezing or garnishment of OVEIs assets will have a severe negative effect on its business operations. The reputation and goodwill of OVEI will most definitely be injured.
>
> 254. Q: What is the severe negative effect of the collection of taxes in OVEI's case?
>
> A: OVEI's financial standing will be at risk for the purpose continuing its business operations and sustaining its current employees. Also, it will be difficult for OVEI to settle it taxes and other financial obligations, such as paying for the salaries of its employees, since we do these using our bank accounts.
>
> 255. Q: You mentioned that OVEI settles its financial obligations using its bank accounts. Can you explain this?
>
> A: For one, the salaries and wages of OVEI's employees are automatically deducted from our bank accounts. If our banking facilities are frozen, OVEI does not have the means to provide compensation to its personnel.
>
> Next, OVEI pays its taxes online through Metrobank. Since OVEI files its returns and pays the

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[6] Exhibit "P-49", Judicial Affidavit of Russel M. Membrebe; Exhibit "P-53", Supplemental Judicial Affidavit of Russel M. Membrebe.

taxes due via eFPS, the system automatically redirects it to the online banking portal of Metrobank.

Additionally, payments for OVE's major operations, such as its rental suppliers for consigned expenses, payments merchandise, are paid via check. Thus, OVE's bank accounts are crucial to its existence.

256. Q: What proof do you have, if any, that OVEI will be negatively impacted if the BIR pursues its collection of the assessed taxes for taxable year 2015?

A: The 2024 Audited Financial Statements of OVEI.

[*Manifestation:* For brevity, the 2024 Audited Financial Statements of OVEI shall be referred to as the "2024 AFS".]

257. Q: I am showing you a document which appears to be OVEI's Audited Financial Statements for the year 2024, marked as Exhibit P-48. What is the relation of this document, if any, to the AFS you just mentioned?

A: It is the same document.

258. Q: How are you familiar with this document?

A: As the Assistant Vice President for Accounting and Administration of OVEI, I oversee the preparation of financial documents such as the 2024 AFS since this is a part of duties and responsibilities.

259. Q: Based on this 2024 AFS, how can you say that the collection of the assessed taxes will negatively impact OVEI's financial position?

A: In 2024, OVEI's operating expenses amounts to Two Hundred Ninety-Four Million Five Hundred Thirty-Three Thousand and Five Pesos (Php294,533,005). Aside from these, our personnel costs for the past year amounted to Thirty-Eight Million Five Hundred Sixty-Nine Thousand Six Hundred Six Pesos (Php38,569,606).

OVEI also has One Hundred Seventy-Four Million Four Hundred Eighty-Nine Thousand Seven Hundred Forty-Four Pesos (Php174,489,744) in trade and other payables in 2024.

Since OVEI leases its retail stores in malls and storage facilities based on contract, our rental

> expenses amount to around Eighty-Eight Million Pesos (Php88,000,000.00) in 2024. We also have future rentals payable under long term leases which amounted to Twenty-Eight Million Two Hundred Two Thousand One Hundred Two Pesos (Php28,202,102) last year. [7]

Ms. Membrebe testified that petitioner relies heavily on its bank accounts to fulfill essential financial obligations, including payroll, tax payments, rental dues, and supplier transactions. According to her, freezing these accounts would cripple operations, jeopardize employee compensation, and damage the company's reputation.

Petitioner also invokes *Spouses Pacquiao*, arguing that it has a strong basis to seek waiver of the bond requirement, as the **BIR's right to collect has allegedly prescribed**. In said case, the Supreme Court affirmed:

> **[T]he CTA has ample authority to issue injunctive writs to restrain the collection of tax and to even dispense with the deposit of the amount claimed or the filing of the required bond, whenever the method employed by the CIR in the *collection* of tax jeopardizes the interests of a taxpayer for being patently in violation of the law**. Such authority emanates from the jurisdiction conferred to it not only by Section 11 of RA No. 1125, [as amended], but also by Section 7 of the same law[.] (Emphasis supplied)

Guided by the ruling in *Spouses Pacquiao*, the Court must first determine whether respondent's right to collect remains legally enforceable, for the power to suspend collection under Section 11 of RA No. 1125 presupposes a valid and subsisting tax liability capable of enforcement. The authority to restrain collection is not confined to situations of financial hardship; it likewise encompasses cases where continued collection would contravene the statutory prescriptive periods under the NIRC.

Thus, even absent any showing of irreparable injury to petitioner's business operations, the Court may suspend or enjoin collection when the government's right to collect has already prescribed. This ensures that a taxpayer is not compelled to yield to a demand that the law no longer sanctions and that the Court does not inadvertently lend judicial

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[7] Exhibit "P-49", Judicial Affidavit of Russel M. Membrebe, pp. 61–63.

imprimatur to a collection measure pursued beyond the period authorized by statute.

Accordingly, before resolving petitioner's *Motion to Suspend Collection of Taxes*, the Court must necessarily examine whether respondent's right to collect the alleged deficiency taxes has prescribed.

Section 203 of the NIRC of 1997, as amended, provides for a three-year ordinary prescriptive period for the assessment and collection of taxes:

> SEC. 203. *Period of Limitation Upon Assessment and Collection.* — **Except as provided in Section 222**, internal revenue taxes shall be assessed **within three (3) years** after the last day prescribed by law for the filing of the return, and no proceeding in court without assessment for the collection of such taxes shall be begun after the expiration of such period: Provided, That in case where a return is filed beyond the period prescribed by law, the three (3)-year period shall be counted from the day the return was filed. For purposes of this Section, a return filed before the last day prescribed by law for the filing thereof shall be considered as filed on such last day. (Emphasis supplied)

In *Commissioner of Internal Revenue v. Court of Tax Appeals Second Division & QL Development* (*QL Development*),[8] citing *Commissioner of Internal Revenue v. United Salvage and Towage (Phils.), Inc.*,[9] the Supreme Court clarified that if an assessment is issued within the three-year period, the BIR has another three years to collect the taxes, *viz.*:

> In *CIR v. United Salvage and Towage (Phils.), Inc.*, the Court held that **in cases of assessments issued within the three-year ordinary period, the CIR has another three years within which to collect taxes**, thus:
>
> > The statute of limitations on assessment and collection of national internal revenue taxes was shortened from five (5) years to three (3) years by virtue of Batas Pambansa Blg. 700. Thus, petitioner has three (3) years from the date of actual filing of the tax return to assess a national internal revenue tax or to commence court proceedings for the collection thereof without an assessment. However, **when it validly issues an assessment within the three (3)-year period, it has another**

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8 G.R. No. 258947, March 29, 2022 [Per J. Caguioa, First Division].
9 G.R. No. 197515, July 2, 2014 [Per J. Peralta, Third Division].

> **three (3) years within which to collect the tax due by <u>distraint, levy, or court proceeding.</u>** The assessment of the tax is deemed made and the three (3)-year period for collection of the assessed tax **begins to run on the date the assessment notice had been released, mailed or sent to the taxpayer.** (Emphases supplied)

On the other hand, Section 222 of the NIRC of 1997, as amended, provides exceptions to the three (3)-year prescriptive period to assess and collect taxes, to wit:

> SEC. 222. *Exceptions as to Period of Limitation of Assessment and Collection of Taxes.* —
>
> . . . .
>
> (a) **In the case of a false or fraudulent return with intent to evade tax or of failure to file a return**, the tax may be assessed, or a proceeding in court for the collection of such tax may be filed without assessment, at any time **within ten (10) years after the discovery of the falsity, fraud or omission**: Provided, That in a fraud assessment which has become final and executory, the fact of fraud shall be judicially taken cognizance of in the civil or criminal action for the collection thereof.
>
> (b) If before the expiration of the time prescribed in Section 203 for the assessment of the tax, **both the Commissioner and the taxpayer have agreed in writing to its assessment after such time, the tax may be assessed within the period agreed upon.** The period so agreed upon may be extended by subsequent written agreement made before the expiration of the period previously agreed upon.
>
> (c) Any internal revenue tax which has been assessed within the period of limitation as prescribed in paragraph (a) hereof **may be collected by distraint or levy or by a proceeding in court within five (5) years** following the assessment of the tax. (Emphasis supplied)

As such, when the BIR validly issues an assessment within the prescribed three-year period under Section 203 of the NIRC of 1997, as amended, it has another **<u>three years</u>** to collect the tax. There are two exceptions: *first*, when the assessment is issued within the extraordinary period of 10 years in cases of false or fraudulent returns or failure to file a return under Section 222 of the NIRC of 1997, as amended, the BIR has **<u>five years</u>** to pursue collection efforts; *second*, when both the CIR and the taxpayer have agreed in writing to extend the period for assessment (and collection), the tax may be assessed within the period agreed upon.

Further, Section 223 of the NIRC of 1997, as amended, outlines various scenarios that suspend the period of collection under Section 222 thereof:

> SEC. 223. *Suspension of Running of Statute of Limitations.* - **The running of the Statute of Limitations provided in** Sections 203 and **222 on** the making of assessment and **the beginning of distraint or levy a proceeding in court for collection, in respect of any deficiency, shall be suspended for the period** during which the Commissioner is prohibited from making the assessment or beginning distraint or levy or a proceeding in court and for sixty (60) days thereafter; **when the taxpayer requests for a reinvestigation which is granted by the Commissioner**; when the taxpayer cannot be located in the address given by him in the return filed upon which a tax is being assessed or collected: Provided, that, if the taxpayer informs the Commissioner of any change in address, the running of the Statute of Limitations will not be suspended; when the warrant of distraint or levy is duly served upon the taxpayer, his authorized representative, or a member of his household with sufficient discretion, and no property could be located; and when the taxpayer is out of the Philippines. (Emphasis supplied)

Here, petitioner asserts that the FLD/FAN were issued on **October 15, 2018.**[10] No Waiver of Defense of the Statute of Limitations was offered in evidence, and respondent did not dispute petitioner's allegation that the three-year prescriptive period to collect has lapsed.[11] Petitioner timely filed a Protest to the FLD/FAN (by way of a request for reconsideration) on November 16, 2018,[12] which the BIR gave due course in a letter dated November 26, 2018.[13] Thus, respondent had only three (3) years from the issuance of the FLD/FAN, or until **October 15, 2021**, to initiate any collection action.

However, the running of the prescriptive period was suspended for a total of **420 days**[14] between March 16, 2020

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[10] Docket, Exhibit "P-30".
[11] Docket, Answer.
[12] Docket, Exhibit "P-33".
[13] Docket, Exhibit "P-42".
[14] The suspension periods are summarized below:

Quarantine Window	Days in Quarantine	Post-Lifting Tolling	Total Suspension Days	Legal Basis (IATF/BIR)

and September 15, 2021, due to the imposition of Enhanced Community Quarantine (**ECQ**) and Modified Enhanced Community Quarantine (**MECQ**) over Metro Manila, pursuant to various Inter-Agency Task Force (**IATF**) Resolutions and executive issuances[15] that tolled statutory periods for filing, payment, and collection of taxes.

Accordingly, adding 420 days to the original deadline of October 15, 2021, the prescriptive period was extended until **December 9, 2022**. Any collection action taken after that date is barred by prescription. Based on the records, no collection efforts were undertaken from December 9, 2022 until the issuance of the WDL on **May 27, 2025,**[16] more than two years after the prescriptive period had expired.

Thus, the Court finds that respondents' right to collect the alleged deficiency taxes had already prescribed when the WDL was issued. Indeed, even assuming arguendo that the longer *five-year* period under Section 222 of the NIRC applied, respondent's collection efforts would still be time-barred. Once prescription has set in, the government's authority to collect is extinguished by operation of law. This not only justifies the suspension of collection but likewise renders the assessment unenforceable for having been pursued beyond the period authorized by statute.

Mar. 16, 2020 – May 31, 2020 (ECQ/MECQ)	77	60	137	Bayanihan to Heal as One Act; IATF Resos Nos. 12 (Mar. 13, 2020), 29 (May 15, 2020); BIR RMC 34-2020, RMC 136-2020
Aug. 4, 2020 – Aug. 18, 2020 (MECQ)	15	60	75	IATF Reso No. 60-A (Aug. 2, 2020); BIR RMC 79-2020, RMC 136-2020
Mar. 29, 2021 – May 14, 2021 (ECQ/MECQ)	47	60	107	IATF Resos Nos. 104 (Mar. 27, 2021), 106-B (Apr. 3, 2021), 113-A (May 6, 2021); BIR RMC 52-2021
Aug. 6, 2021 – Sep. 15, 2021 (ECQ/MECQ)	41	60	101	IATF Resos Nos. 130-A (Jul. 30, 2021), 134 (Aug. 19, 2021), 135-A (Aug. 26, 2021), 137 (Sep. 7, 2021); BIR RMC 93-2021
Total suspension days:	180	240	420	

[15] Under Republic Act No. 11469 ("Bayanihan to Heal as One Act"), Section 4(z) grants the President authority to move statutory deadlines (including tax obligations) and suspend deadlines during the period of emergency. Pursuant thereto, the CIR issued Revenue Regulations (RR) No. 7-2020, later amended by RR Nos. 10-2020, 11-2020, and 12-2020, which suspend the running of the statute of limitations for tax assessment and collection beginning March 16, 2020 and extending to 60 days after lifting of quarantine. The BIR further clarified in RMC No. 34-2020 the initial suspension period. Thereafter, RMC No. 136-2020 set out exclusion/tolling computations (e.g. for the period from March 16, 2020 to May 31, 2020 plus 60 days), and subsequent circulars RMC Nos. 74-2020, 52-2021, 80-2021, and 93-2021 similarly suspended the statute of limitations for areas under Enhanced Community Quarantine (ECQ) or Modified Enhanced Community Quarantine (MECQ), plus the 60-day period after quarantine lifting.

[16] Docket, Exhibit "P-51".

The issue of prescription was squarely raised in the *Petition for Review* and remains uncontested. Respondent failed to refute petitioner's allegation that the government's right to collect has lapsed. Where the bar of prescription is clear and no valid cause for suspension or interruption exists, further trial proceedings would be inutile. Courts do not adjudicate on liabilities that no longer exist in the eyes of the law; to persist in litigating a tax obligation already extinguished by prescription would be an exercise in pure futility.

WHEREFORE, premises considered, the Court finds that respondent's right to collect the alleged deficiency taxes for TY 2015 has prescribed. Accordingly, the government's authority to pursue any collection action has been extinguished by operation of law.

Consequently:

1. The *Petition for Review* filed by petitioner on March 4, 2025, is **GRANTED**;

2. The Formal Letter of Demand with Final Assessment Notice dated October 15, 2018 and the Warrant of Distraint and/or Levy issued against petitioner, covering alleged deficiency taxes in the amount of ₱12,752,376.77, inclusive of interests, are **CANCELLED** and **SET ASIDE** for having been enforced beyond the prescriptive period to collect;

3. Respondents, their representatives, agents, and all persons acting on their behalf are **ENJOINED** from executing, enforcing, implementing, or otherwise giving effect to any Warrant of Distraint and/or Levy, Warrant of Garnishment, or any administrative collection action pertaining to petitioner's alleged deficiency taxes subject of this case.

Given the grant of the *Petition for Review* and the Court's declaration that the assessment and collection measures are no longer enforceable, petitioner's *Extremely Urgent Motion to Suspend Collection of Taxes: (a) Motion to Restrain Issuance and Service of Warrant of Distraint and/or Levy; (b) Motion to Restrain Issuance and Service of Warrant of Garnishment; and/or (c)*

Motion to Issue Ex Parte a Temporary Suspension Order, is rendered **MOOT AND ACADEMIC**.

SO ORDERED.

JEAN MARIE A. BACORRO-VILLENA
Associate Justice

LANEE S. CUI-DAVID
Associate Justice