REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

SECOND DIVISION

GRAND BELAIR HOLDINGS INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

CTA CASE NO. 9304

Members:

CASTAÑEDA, JR., *Chairperson,*
CASANOVA, *and*
MANAHAN, *JJ.*

Promulgated:
MAY 03 2018 3:20 pm

x- x

RESOLUTION

For resolution of the Court are the following:

1. respondent's **Formal Offer of Evidence**, filed on July 31, 2017, without petitioner's comment per Records Verification dated September 14, 2017;

2. petitioner's **Urgent Motion for Reconsideration Re: Order dated July 24, 2017**, without respondent's comment per Records Verification dated September 14, 2017;

3. petitioner's **Manifestation with Motion to Withdraw Petition**, filed on October 12, 2017, without respondent's comment per Records Verification Report dated February 12, 2018; and

4. petitioner's **Compliance**, filed on April 12, 2018.

To recall, petitioner moves that the abovementioned case be withdrawn for the reason that its Application for Compromise[1] was allegedly approved by the Bureau of Internal Revenue (BIR).

Relative thereto, the Court issued a Resolution dated March 6, 2018 stating that before this Court proceeds with the resolution of the Motion to Withdraw Petition, the parties should submit supporting documents *(i.e. 1. original or certified true copy of Certificate of Availment No. CAV200100001269 dated September 26, 2017; 2. proof of payment of the offer of compromise; and 3. original or certified true copies of any other documents supporting the approval of the subject compromise settlement)* to establish the approval of respondent Commissioner and the National Evaluation Board (NEB) of the BIR pursuant to Section 204[2] of the National Internal Revenue Code of 1997, as amended, and Section 6[3] of Revenue Regulation 30-2002.

In compliance with the above Resolution, petitioner submited the following documents:

1. Certified true copy of Certificate of Availment No. CAV200100001269 dated September 26, 2017;

2. Copy of BIR Form No. 0605 (Payment Form) in the amount of Three Million One Hundred Sixty Four Thousand Pesos (₱3,164,000.00) representing forty percent (40%) of the total deficiency final withholding tax under Assessment No. 040-B066-11 dated November 13, 2014;

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[1] Docket pp. 197-199.

[2] **SECTION 204. Authority of the Commissioner to Compromise, Abate and Refund or Credit Taxes**. - The Commissioner may -

"(A) Compromise the payment of any internal revenue tax, when:

xxx xxx

"Where the basic tax involved exceeds One million pesos (P1,000,000) or where the settlement offered is less than the prescribed minimum rates, the compromise shall be subject to the approval of the Evaluation Board which shall be composed of the Commissioner and the four (4) Deputy Commissioners.

xxx xxx.

[3] **SECTION 6.** APPROVAL OF OFFER OF COMPROMISE. - Except for offers of compromise where the approval is delegated to the REB xxx, all compromise settlements within the jurisdiction of the National Office (NO) shall be approved by a majority of all the members of the NEB composed of the Commissioner and the four (4) Deputy Commissioners. All decisions of the NEB, granting the request of the taxpayer or favorable to the taxpayer, shall have the concurrence of the Commissioner.

3. Copy of BIR Form No. 0605 (Payment Form) in the amount of Fifty Thousand Pesos (Php50,000.00), representing full payment of the compromise penalty under Assessment No. 040-B066-11 dated 13 November 2014;

4. Copy of BIR Tax Payment Deposit Slip dated March 3, 2017 in the amount of Three Million One Hundred Sixty Four Thousand Pesos (₱3,164,000.00), for the account of BTR-BIR (Account No. 0405-027020-080);

5. Copy of BIR Tax Payment Deposit Slip dated March 3, 2017 in the amount of Fifty Thousand Pesos (₱50,000.00), for the account of BTR-BIR (Account No. 0405-027020-080); and

6. Original copy of Certification issued by Revenue District Office No. 40 – Cubao confirming the payments abovementioned.

Considering the submission of the aforesaid documents, the Court finds petitioner's Manifestation with Motion to Withdraw Petition to be well-taken. Accordingly, there being no objection from respondent, the motion should be granted.

WHEREFORE, premises considered, petitioner's **Manifestation with Motion to Withdraw Petition** is **GRANTED** and its **Compliance** to the order of this Court is **NOTED**.

Consequently, the resolution of respondent's **Formal Offer of Evidence** and petitioner's **Urgent Motion for Reconsideration Re: Order dated July 24, 2017** is **MOOT**.

In view of the foregoing, the instant case is hereby considered **CLOSED** and **TERMINATED**.

SO ORDERED.

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

CAESAR A. CASANOVA
Associate Justice

Catherine T. Manahan
CATHERINE T. MANAHAN
Associate Justice