REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

FIRST DIVISION

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APL CO. PTE. LTD.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 7725

Members:

ACOSTA, *Chairperson*
BAUTISTA, and
CASANOVA, *JJ.*

Promulgated:

JAN 2 1 2009 1:25pm

x - x

RESOLUTION

On August 29, 2008, this Court resolved and ordered as follows:

> "**WHEREFORE**, petitioner's "Petition for Review" pertaining to its deficiency income, value-added, and documentary stamp tax assessments is hereby deemed **WITHDRAWN** and the case, likewise only as regards the aforementioned assessments, is considered **CLOSED** and **TERMINATED**, subject to the provisions of Republic Act No. 9480. Accordingly, petitioner is hereby **ORDERED** to file its Amended Petition for Review for the remaining tax assessments excluded from the provisions of Republic Act No. 9480 within ten (10) days from receipt hereof. Respondent is likewise given the same period from her receipt of petitioner's Amended Petition for Review within which to file her Amended Answer.
>
> **SO ORDERED."**

In the same Resolution, however, this Court denied petitioner's prayer to lift the Warrant of Distraint and/or Levy on the ground that Republic Act No. 9480, otherwise known as the Tax Amnesty Law of 2007, still allows for a one-year period for the investigation and audit of the documents and/or representations made by the taxpayer as regards its availment of the tax amnesty benefits.

In compliance with the Court's order, petitioner then filed its "**Motion for Extension of Time to File Petition for Review and Motion for Reconsideration of the Resolution dated August 29, 2008**" on September 22, 2008 seeking for an additional twenty (20) days within which to file its Amended Petition for Review, as well as, its Motion for Reconsideration of the Resolution denying its prayer to lift the warrant.

On September 23, 2008, this Court resolved to grant petitioner's motion for extension to file the Amended Petition for Review but denied its request for an extension of time within which to file its Motion for Reconsideration for lack of merit and legal basis.

Subsequently, petitioner filed a "**Motion for Reconsideration (of the Order dated September 23, 2008) with Motion to Admit Partial Motion for Reconsideration (of the Resolution dated August 29, 2008)**" on October 13, 2008. On the same date, petitioner filed its "**Manifestation**" that it no longer intends to file an Amended Petition for Review considering that it had already waived its right to protest the subject remaining tax assessments for deficiency expanded withholding and withholding tax on compensation as stated on its protest letter dated April 22, 2005.

During the October 31, 2008 hearing of petitioner's motions, petitioner was then ordered by the Court to file the proper pleading/motion in support of its Manifestation in open court to lift the Warrant of Distraint and/or Levy. Petitioner's counsel was given ten (10) days from the said hearing date to file the proper motion but to date, no appropriate motion was filed by petitioner. In this regard, this Court's Resolutions dated August 29, 2008 and September 23, 2008 are hereby **AFFIRMED**. Petitioner's "**Manifestation**" is **NOTED**.

WHEREFORE, premises considered, this instant Petition for Review is hereby **DISMISSED** for failure of petitioner to file the proper motion and/or Amended Petition for Review. Accordingly, for lack of issues to be litigated, this case is hereby **CLOSED** and **TERMINATED**.

SO ORDERED.

ERNESTO D. ACOSTA
Presiding Justice

LOVELL R. BAUTISTA
Associate Justice

CAESAR A. CASANOVA
Associate Justice