

REPUBLIC OF THE PHILIPPINES
Court of Tax Appeals
QUEZON CITY

EN BANC

**COMMISSIONER OF INTERNAL
REVENUE,**

Petitioner,

CTA EB NO. 1319
(CTA Case No. 8013)

- versus -

**EL PASO PHILIPPINES
ENERGY COMPANY, INC.,**

Respondent.

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CTA EB NO. 1326
(CTA Case No. 8013)

**EL PASO PHILIPPINES
ENERGY COMPANY, INC.,**

Petitioner,

- versus -

Present:

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

**DEL ROSARIO, PJ,
CASTAÑEDA, JR.,
BAUTISTA,
UY,
CASANOVA,
FABON-VICTORINO,
MINDARO-GRULLA,
COTANGCO-MANALASTAS, and
RINGPIS-LIBAN, JJ.**

Promulgated:

APR 28 2016 10:09a.m.

X-----X

RESOLUTION

UY, J.:

In **CTA EB Case No. 1326**, petitioner El Paso Philippines Energy Company Inc. (EPPECI) filed a **“Motion to Withdraw Petition for Review”** on December 22, 2015 alleging that petitioner paid on December 4, 2015 the assessed deficiency Value Added Tax (VAT) and Final Withholding Tax (FWT) including surcharge and interests amounting to Php24,951,429.67 and Php49,368,804.88, respectively. As proof of payment to the BIR of the said VAT and FWT assessments, attached in its motion are the following: a.) BIR Payment Form No. 0605 showing payment of VAT in the amount of Php24,951,429.67, inclusive of surcharge and interests; b.) UnionBank BTR-BIR Deposit Slip dated December 4, 2015 for VAT; c.) BIR Payment Form No. 0605 showing payment of FWT in the amount of Php49,368,804.88, inclusive of surcharge and interests; d.) UnionBank BTR-BIR Deposit Slip dated December 4, 2015 for FWT.

On January 26, 2016, the *Court En Banc* issued a Resolution requiring respondent CIR to file her comment on petitioner’s “Motion to Withdraw Petition for Review”. However, as per Records Verification Report dated April 7, 2016, it appears that respondent CIR failed to file the required Comment.

In view of the foregoing circumstances, petitioner EPPECI’s **“Motion to Withdraw Petition for Review”** in CTA EB Case No. 1326 is hereby **GRANTED**. The Petition for Review in CTA EB Case No. 1326 is considered **WITHDRAWN**.

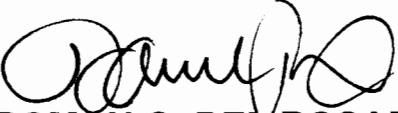
Meanwhile, petitioner CIR’s Memorandum filed on January 14, 2016 in CTA EB Case No. 1319 is hereby **NOTED**. Moreover, respondent EPPECI’s **“Motion to Admit Attached Memorandum for Respondent”** filed on February 4, 2016 is hereby **GRANTED** and the said Memorandum is **ADMITTED**.

Accordingly, the Petition for Review in CTA EB Case No. 1319 filed on June 5, 2015 is **SUBMITTED** for decision.

SO ORDERED.


ERLINDA P. UY

WE CONCUR:


ROMAN G. DEL ROSARIO
Presiding Justice

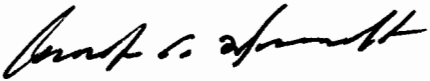

JUANITO C. CASTAÑEDA, JR.
Associate Justice


LOVELL R. BAUTISTA
Associate Justice


CAESAR A. CASANOVA
Associate Justice


ESPERANZA R. FABON-VICTORINO
Associate Justice


CIELITO N. MINDARO-GRULLA
Associate Justice


AMELIA R. COTANGCO-MANALASTAS
Associate Justice


MA. BELEN M. RINGPIS-LIBAN
Associate Justice