

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

FIRST DIVISION

ROCKWELL LAND CORPORATION,
Petitioner,

CTA Case No. 7256

Members:

- versus-

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

**COMMISSIONER OF INTERNAL
REVENUE,**

Promulgated:

Respondent.

JUN 04 2008 2:00 pm

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RESOLUTION

Submitted to Us for resolution are:

1. petitioner's **"Motion for Withdrawal of Petition,"** filed on April 9, 2008; and
2. petitioner's **"Manifestation (With Motion to Resolve Petitioner's Motion to Withdraw Petition dated April 9, 2008),"** filed on May 21, 2008.

Resolving first petitioner's **"Manifestation (With Motion to Resolve Petitioner's Motion to Withdraw Petition dated April 9, 2008),"** petitioner alleged that the provisionally marked photocopy of its BIR Tax Payment Slip¹ was marked as a faithful reproduction of the original in a commissioner's hearing² held on May 8, 2008 before Atty. Ma. Victoria P. Dural. Petitioner likewise manifested that respondent has failed to comment on its **"Motion for Withdrawal of Petition."**

¹ *Rollo*, p. 214.

² *Rollo*, p. 269.

Due to respondent's failure to comment, petitioner also moved that its **"Motion for Withdrawal of Petition"** be already resolved.

Considering the foregoing, with respect to petitioner's manifestation, the same is hereby **NOTED**. Similarly, this Court **RESOLVES** to **GRANT** petitioner's motion to resolve its **"Motion to Withdraw Petition."**

Going now to petitioner's **"Motion to Withdraw Petition,"** under the Tax Amnesty Program (RA 9480) and its Implementing Rules and Regulations,³ a taxpayer availing of the program must present in the original or in certified true copy the following documents:

1. acceptance of Payment Form which must be signed by the branch manager or assistant branch manager, in case of payment through an authorized agent bank;
2. Notice of Availment;
3. Statement of Assets, Liabilities and Net Worth which does not show understatement of net worth as of December 31, 2005 to the extent of 30% or more;
4. Tax Amnesty Return; and
5. full payment of the amnesty tax payable.

A perusal of the records of the case shows that the following documents were already submitted by petitioner and were marked as faithful reproductions of the originals during the hearing⁴ on April 17, 2008, to wit:

- | | |
|--|-------------|
| 1. Tax Amnesty Payment Form ⁵ | Exhibit "A" |
| 2. Tax Amnesty Return for Taxable Year 2005 ⁶ | Exhibit "B" |
| 3. Notice of Availment of Tax Amnesty ⁷ | Exhibit "C" |
| 4. Statement of Assets, Liabilities and Net Worth as of December 31, 2005 ⁸ | Exhibit "D" |

³ Department of Finance Department Order No. 29-07, August 15, 2007

⁴ *Rollo*, p. 263.

⁵ *Rollo*, p. 213.

⁶ *Rollo*, p. 215.

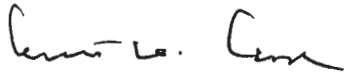
⁷ *Rollo*, p. 216.

⁸ *Rollo*, p. 217-260.

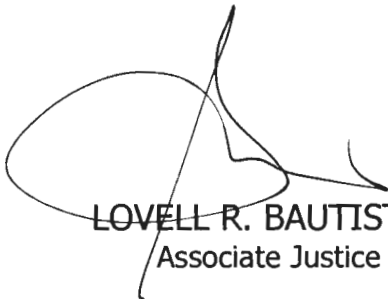
The above documents, together with the BIR Tax Payment Slip mentioned above show sufficient compliance of RA 9480 and its implementing rules. Hence, We **GRANT** petitioner's "**Motion for Withdrawal of Petition**"

WHEREFORE, the instant Petition for Review filed on May 25, 2005 is hereby deemed **WITHDRAWN** and is considered **CLOSED** and **TERMINATED**, subject to the provisions of RA 9480.

SO ORDERED.



ERNESTO D. ACOSTA
Presiding Justice



LOVELL R. BAUTISTA
Associate Justice



CAESAR A. CASANOVA
Associate Justice