REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

THE ASIATIC PETROLEUM COMPANY
(PHILIPPINES), LIMITED,
Plaintiff,

- versus -

MANILA CIVIL
CASE NO. R-60517

COLLECTOR OF INTERNAL REVENUE,
Defendant.

7/10/56

x- - - - - - - - - - - - - - - - -x

RESOLUTION

In a motion filed on September 6, 1954, plaintiff prayed that the hearing of the case be postponed indefinitely, or until the case of International Business Machines Corporation v. Collector of Internal Revenue, which was then pending in the Supreme Court in G. R. No. L-6732, shall have been decided, inasmuch as the issue in both cases are the same — the constitutionality of Section 190 of the National Internal Revenue Code prior to its amendment by Commonwealth Act No. 503. Since the case of the International Business Machines Corporation was decided by the Supreme Court in a decision promulgated on March 6, 1956, upholding the constitutionality of Section 190 of the Revenue Code, counsel for both parties have asked that this case be dismissed, plaintiff apparently having agreed to abide by the decision of the Supreme Court.

WHEREFORE, the above-entitled case is hereby dismissed without pronouncement as to costs.

SO ORDERED.

Manila, July 10, 1956.

MARIANO NABLE
Presiding Judge

~~AUGUSTO M. LUCIANO~~
Associate Judge

ROMAN M. UMALI
Associate Judge