REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

CEPOC INDUSTRIES, INC.,
(Formerly Cebu Portland
Cement Company),
Petitioner,

- versus - C.T.A. CASE No. 1910

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

3/29/68

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

RESOLUTION

This is a "Motion to Dismiss," dated February 26, 1968, filed by respondent, alleging that this Court has no jurisdiction over the instant petition for review.

It appears that the assessment sent by respondent to the petitioner dated January 16, 1968 was protested by the latter on February 1, 1968 but up to the present time, no decision has as yet been rendered by the respondent, which can be reviewed by this Court.

Petitioner concurred with the said motion to dismiss in its notice of dismissal dated March 14, 1968, but prays that it be allowed to file another petition for review when its protest is denied by respondent.

The respondent's motion to dismiss is meritorious. The jurisdiction of this Court is to review by appeal decisions of the Commissioner of Internal Revenue on disputed assessments. There is as yet no decision rendered by the Commissioner of Internal Revenue on the disputed assessment in this case. Consequently, the filing of the instant petition for review is premature, and, therefore, this Court acquires no jurisdiction over the appeal. (Comm. of Int. Rev. vs. Leonardo S. Villa, et. al., G.R. No. L-23988, January 2, 1968.)

WHEREFORE, finding the motion to dismiss well taken, the same is hereby GRANTED. The petition for review should be, as it is hereby, dismissed, without prejudice.

SO ORDERED.

Quezon City, March 29, 1968.

R M Umali
ROMAN M. UMALI
Presiding Judge

RAMON L. AVANCEÑA
Associate Judge

ESTANISLAO R. ALVAREZ
Associate Judge