

Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

**PILIPINAS SHELL PETROLEUM
CORPORATION,**

Petitioner.

- versus -

C.T.A. CASE NO. 5660

**COMMISSIONER OF INTERNAL
REVENUE,**

Respondent.

Promulgated:

NOV 17 1998

X ----- X

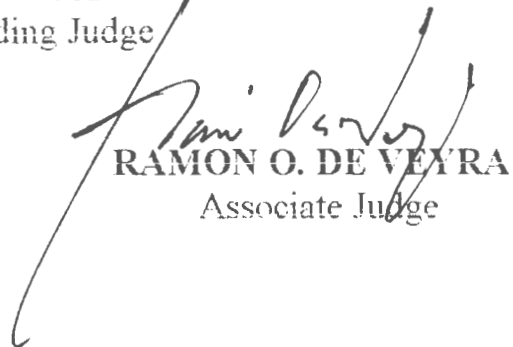
RESOLUTION

Confirming the order given in open court on November 16, 1998, after the presentation of evidence by petitioner on the issue of jurisdiction, the Court is convinced that the instant petition is prematurely filed and hereby orders its DISMISSAL without prejudice to its refiling by petitioner

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Judge


AMANCIO Q. SAGA
Associate Judge


RAMON O. DE VEYRA
Associate Judge