REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

TRANSPORT CONTRACTORS, INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 1148

THE COMMISSIONER OF INTERNAL REVENUE,
Respondent.

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

R E S O L U T I O N

For the reason stated in the "Motion To Withdraw" filed by petitioner on June 30, 1977 on the ground that in the similar case of Commissioner of Internal Revenue vs. P.J. Kiener Company, Ltd., International Construction Corporation, et al., No. L-24754, July 18, 1975, the Supreme Court ruled that oil products used for the operation of construction equipment in U.S. Bases are not tax-exempt thereby rendering the petition for review moot and academic, and there being no objection on the part of respondent, the said motion is hereby GRANTED.

Accordingly, let this case be considered closed and terminated.

SO ORDERED.

Quezon City, July 26, 1977.

CONSTANTE C. ROAQUIN
Associate Judge

AMANTE FILLER
Acting Presiding Judge