REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MEDICAL SERVICES OF AMERICA, INC.
(PHIL. BRANCH),
Petitioner,

- versus - C.T.A. CASE NO. 4502

COMMISSIONER OF INTERNAL REVENUE,
Respondent.
x- - - - - - - - - - - - - - - - - -x

10/28/93

R E S O L U T I O N

On August 19, 1993, Respondent moved for a reconsideration of the Decision of this Court dated July 28, 1993 since "...petitioner was (already) granted said tax refund and the Check No. 0000668975-AA covering the amount of ₱261,395.18 representing erroneously paid value-added taxes for the period January 1, 1988 to January 31, 1990 inclusive, was received by petitioner on February 16, 1993. xxx Hence, long before the case was decided by this Honorable Court, petitioner was no longer entitled to the claim for tax refund sought in this case, and therefore, the adjudged amount of ₱456,670.20 in its decision dated July 28, 1993 is no longer proper and correct under the premises." (Motion for Reconsideration, CTA Records pp. 107-

108; Emphasis supplied) thereby rendering said decision moot and academic.

The reaction of this Court upon knowing that the petitioner had already been paid long before the case was decided, without compunction on the part of the parties concerned in not informing it about such development, is one of utter disbelief. We could never imagine that both counsel of the petitioner and the respondent, supposedly responsible officers of the Court, and duty bound to uphold its integrity and dignity are the very same principals who would make futile and meaningless this Court's proceedings. The Court notes, with regret, that had the respective counsel faithfully complied with their sworn duty to deal with the court with truth and candor and promptly manifested to this Court said development (when the petitioner received refund check on February 16, 1993) which have made the principal issue at bar moot and academic, this case would then have been disposed of differently and the time needed by it in the prompt disposition of meritorious cases need not have been dissipated. Such attitude of both counsel deserve censure, wasting as it does, the time of this Court to attend to more important matters. It, therefore, necessitates disciplinary action. The counsel for petitioner, Attys. Mary Assumption S. Bautista and George Jao Lavadia and the counsel for the respondent, Atty. Andreto G. Teleron, are thereby ADMONISHED for their conduct unbecoming as officers of this Court and a repetition of the same acts will be dealt with more severely.

WHEREFORE, in view of the fact that the petitioner had already submitted to a compromise settlement with the respondent, albeit without knowledge of this Court which rendered the Decision of July 28, 1993 moot and academic, We hereby MODIFY said Decision by disregarding the dispositive portion thereof. The case is now deemed closed and terminated.

SO ORDERED.

Quezon City, Metro Manila, October 28, 1993

ERNESTO D. ACOSTA
Presiding Judge

RAMON O. DE VEYRA
Associate Judge

MANUEL K. GRUBA
Associate Judge

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