REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

LEPANTO CONSOLIDATED MINING COMPANY, INC.,
Petitioner,

- versus -

C.T.A. CASE NOS. 3560, 3902 and 3939

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
DEC 05 1995

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DECISION

Presented before Us are three (3) consolidated cases of petition for review involving claims for partial tax refund filed pursuant to Section 5 of Republic Act No. 1435 in the aggregate amount of P6,488,703.52 allegedly representing 25% of the specific taxes actually paid on the refined and manufactured mineral oils, motor fuel and diesel fuel oils, hereinafter collectively referred to as "oil products" which petitioner utilized in its mining operations.

The facts are undisputed.

Petitioner is a corporation organized and existing under the laws of the Republic of the Philippines. It is a duly licensed mining firm with a Mining License Agreement entered into with the former Ministry of Natural Resources, now renamed, the Department of Environment and Natural Resources.

During the period from August 1980 to January 1984, petitioner purchased from various oil companies oil products, the prices of which included the applicable and prevailing amount of specific taxes imposed under the National Internal Revenue Code, Tax Code for brevity, of 1977, as amended respectively on several occasions.

Relying on the provisions of Section 5 of R.A. No. 1435 which allows a 25% partial refund of the specific taxes paid on the subject oil products enumerated under Sections 1 and 2 thereof; and on the *en banc* decision of the Honorable Supreme Court in Insular Lumber Co. vs. Court of Tax Appeals (G.R. No. L-31057, 29 May 1981) allegedly granting a partial refund of specific taxes actually paid by the claimant, without qualifications or limitations, petitioner filed with respondent written claims for refund, as follows:

CTA Case No.	3560	3902	3939
Date filed with BIR	November 9, 1982	February 18, 1985	May 22, 1985
Period Covered	January, 1979 to June, 1982	May, 1982 to June, 1983	June, 1983 to January, 1984
Amount involved	P3,110,172.06	P2,021,453.37	P1,357,078.09

Petitioner anchored its claims based on the increased rates imposed on the above specific taxes, as provided under Sections 153 and 156 of the Tax Code of 1977 which, in turn, amended Sections 142 and 145 of the Tax Code of 1939. The latter sections were priorly specifically amended by Sections 1 and 2, respectively, of R.A. No. 1435, before the amendment introduced by the Tax Code of 1977.

With the continued inaction of the respondent on the claims, however, and considering that the two-year prescriptive period for refund was about to expire as provided under Section 230 of the Tax Code, petitioner moved to toll the running of such period.

Hence, these appeals.

Petitioner consistently reasserts in the instant appeals its prior stance before the Bureau of Internal Revenue (BIR), with new prayers for the respondent to pay interest on the sum claimed at the rate of 20% per annum, and for the same to likewise pay the costs of the suit.

Later events reveal that while the cases at bar were pending before this Court, then respondent, Acting Commissioner Ruben B. Ancheta, rendered his decisions, one, dated March 21, 1984, and the other two, dated June 7, 1985, on herein separate claims of the petitioner by denying each one of them on the basis of P.D. Nos. 231, 426 and 711. The former Commissioner stated his reasons, consequently:

> It appears that your claim is principally anchored on the provisions of Republic Act No. 1435, Section 5 of which authorizes the refund of 25% of the specific tax paid on petroleum products if used in mining or logging. Said provision should, however, be read in conjunction with the provision of Section 4 of that law. It is our view that in order to avail of the benefits of partial tax refund mentioned in said Act, there must also be a municipal or city ordinance which imposes an additional tax of not exceeding 25% of the regular specific tax levied under Sections 142 and 145 of the Tax Code. In other words, refund will arise only after the enactment of the required ordinance levying the additional tax and subsequent payment thereof. In fine, it is no longer the national tax that is being refunded but only the 25% local additional tax.
>
> With the issuance however, of Presidential Decrees Nos. 231 and 426 dated June 28, 1973 and March 30, 1974, respectively, cities and municipalities can no longer levy any additional tax on articles subject to the specific tax. Consequently, and as the refund sought entirely depends on the exercise of such power, partial refund of specific tax payments on the petroleum products used in logging or mining can no longer be authorized. Furthermore, Presidential Decree No. 711 which took effect on July 1, 1975 abolished all special and fiduciary funds. Since Republic Act No. 1435 was passed by Congress precisely to provide the means of increasing the Highway Special Fund, said Decree has in effect repealed said Act; hence, the same can no longer be involved as the basis for instituting claims for refund of alleged overpaid specific tax.

In his individual answer, respondent expanded his legal argumentation by uniformly interposing, among others, that the Tax Code of 1977 promulgated under P.D. Nos.1158 and 1158-A repealed Section 5 of R.A. No.1435; that Sections 142 and 145 of the Tax Code of 1939, as amended by Sections 1 and 2 of R.A. No.1435 became Sections 153 and 156 of the Tax Code of 1977, without the reenactment of Section 5 of R.A. No.1435, **supra**, thus resulting in the latter's repeal pursuant to Section 346 on the general repealing clause of and Tax Code of 1977 itself, and that, granting that Section 5 of R.A. No.1455 is still in effect, the partial tax refund under Section 5 of Republic Act No.1435 refers only to the specific tax paid by miner's and forest concessionaires on oil products limited to fuel oil, commercially known as diesel fuel oil, and other similar oils having more or less the same generating power, and not to gasoline, kerosene, oils and lubricants.

In addition, respondent contends that petitioner's right to file judicial action for refund of claims occuring before December 22, 1980 in CTA Case No.3560; before February 27, 1983 in CTA Case No.3902; and before January 14, 1983 in CTA Case No.3939 has already prescribed, as herein cases were instituted more than two (2) years from said anterior dates.

Meanwhile, on different dates spanning almost two years from May 10, 1983 up to February 14, 1985, petitioner was granted resetting of CTA Case No. 3560, without objection on the part of respondent, as the case was being administratively settled at the BIR. On May 15, 1985, hearing on the aforesaid case resumed with the counsel for respondent having manifested that he admits the genuineness and due execution of petitioner's documents which have all passed the hands of BIR examiners.

Much later, this Court granted counsel for petitioner's request for the consolidation of the instant three (3) cases, without objection on the part of counsel for respondent.

Records further reveal that petitioner formally offered in evidence the following documents, among others, in support of its claims, to wit:

1) Various leases or assignments of mining claims;

2) Various invoices, cash vouchers and receipts covering purchases by petitioner during the period 1979 through 1985;

3) Lists of monthly consumption of fuel oil by petitioner for the period 1979 through 1985;

4) Lists of machinery and equipment using diesel or bunker oil;

5) Certifications issued by Pilipinas Shell Petroleum Corporation and Petrophil Corporation showing that the specific tax on fuel oil sold and delivered by them to the petitioner for the period August 1980 through October 1984 has been paid in full to the BIR;

6) Letters showing that petitioner filed with BIR claims for refund of 25% of specific tax paid on various oil products used during the period January 1979 through January 1984;

7) BIR letters denying petitioner's claims; and

8) Affidavits of at least four (4) disinterested persons attesting to the fact that fuel oils purchased by petitioner were actually used in its mining operations during May 1982 through June 1983; June 1983 through January 1984.

From the original position taken by respondent at the time of the commencement of these cases up to the filing of her memorandum on August 16, 1995, supervening events have ensued and convinced respondent to alter her near total opposition to the claims sought for by the petitioner. This change was brought about by the resolution and decision of the High Court in the cases of Commissioner of Internal Revenue vs. Rio Tuba Nickel Mining Corporation, 207 SCRA 549, and Commissioner of Internal Revenue vs. Atlas Mining and Development Corporation, 232 SCRA 321, both of which declared that the claims for refund covering specific taxes paid on the

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products before 1985 "should be granted the refund based on the rates specified by Sections 1 and 2 of R.A. No.1435 and not on the increased rates under Sections 153 and 156 of the Tax Code of 1977, provided the claims are not yet barred by prescription." Thus, in her memorandum, respondent now argues that there is no dispute on petitioner's entitlement to the refund of 25% of the specific taxes it paid on the manufactured oils used in its mining operators as provided for in Section 5 of R.A. No.1435. (Memorandum for the Respondent, p.3)

Despite the aforequoted opinion of the Honorable Supreme Court, however, petitioner assiduously assails its wisdom and applicability to herein appeals by invoking constitutional precepts in justifying its entitlement to the increased rates actually paid by it in its mining operations.

Petitioner insists that the abovecited resolution and decision of the High Tribunal decided by its Third Division and First Division respectively, cannot be made to supersede or overturn the *en banc* decision of the same Court in Insular Lumber Co. vs. Court of Tax Appeals granting partial refund without qualifications or limitations. It cites Article VIII, Section 4(3) of the 1987 Constitution which states the proviso that no doctrine or principle of law laid down by the Court in a decision rendered *en banc* or in division may be modified or reversed except by the Court sitting *en banc*

The issues to be threshed out thus center on:

a) Whether or not petitioner is legally entitled to the 25% refund of specific taxes it actually paid on the oil products used in its mining operations based on the increased rates;

b) Whether or not respondent can be made liable to pay interest on petitioner's claims for refund and to pay the costs of the suit in the event she loses in these cases; and

c) Whether or not petitioner's claims have prescribed under Section 230 of the Tax Code.

On the first issue, we find the contentions of petitioner utterly devoid of merit.

The Honorable Court of Appeals in resolving a similar, if not the same factual and legal milieu of the cases at bar held in the case of Curuan Timber Corporation vs. Commissioner of Internal Revenue and Court of Tax Appeals, CA-G.R. SP No. 35522, April 4, 1995, the following profound and exhaustive pronouncement:

"We resolve to deny this petition. A review of the law and the jurisprudence cited by the petitioner does not support its arguments that it is entitled to a refund based on the amounts it has paid under R.A. 1435.

Before ruling on this issue, we shall briefly summarize the provisions of and the developments in the law relevant to this case.

R.A. 1435 increased the specific tax rates imposed on manufactured oils as a means to increase the Special Highway Fund. However, Section 5 of this Act granted to miners and forest concessionaires a refund privilege equivalent to 25% of the specific tax paid on manufactured oils used by them in the operations. This relief was allowed because the trucks and vehicles of these concessionaires seldom use the highways in their operations.

P.D. 711 abolished all special and fiduciary funds and provided that all the funds that accrued to these special funds shall be channeled to the General Fund. Notwithstanding this abolition, the Highway Special Fund to which the subject specific taxes paid accrue, existed for ten more years or up to 1985. It was only in 1986 that the taxes were channeled to the General Fund. The partial tax refund privilege enjoyed by miners and forest concessionaires, thus, continued up to 1985.

Meanwhile, the amount of specific tax imposed were later increased under Sections 153 and 156 of the National Internal Revenue Code of 1977. Notwithstanding the increased rates, the Supreme Court has ruled that the amount of the refund due is to be computed based on the amount of taxes deemed paid under RA 1435. This is because the subsequent law does not specifically provide for a refund to mining and lumber companies of specific taxes paid on manufactured oils (Commissioner of Internal Revenue vs. Rio Tuba Nickel Mining Corporation, 207 SCRA 549 and Resolution, 15 June 1992; Commissioner of Internal Revenue vs. Atlas Mining and Development Corporation, 232 SCRA 321).

It was this ruling by the Supreme Court which the respondent court applied in arriving at the decision assailed in this petition.

On the other hand, the petitioner argues that the applicable ruling is that pronounced by the Supreme Court en banc in the case of Insular Lumber Company vs. Court of Tax Appeals (104 SCRA 710). It maintains that this case laid down the rule that the amount of the refund due is without limitations or qualifications. The petitioner also relies on the ruling in Commissioner of Internal Revenue vs. Atlas Consolidated Mining and Development Corporation, et. al. (G.R. 93631, Resolution, 12 November 1990) where the Supreme Court allowed the refund claimed without any limitation. (The latter shall be referred to as the 1990 Atlas case).

A review of these cases, however, shows that the reliance in them by the petitioner is misplaced. Its interpretation of the ruling in these two cited cases is not entirely accurate.

In the Insular case, what the Supreme Court ruled is that the partial refund to which forest concessionaires and miners are entitled is not subject to the five-year limitation set on the partial refund privilege granted to the agriculture and aviation sectors. The limitation (or absence of it) referred to, therefore, is the limitation as to the period covered by the tax refund privilege. It does not refer to the rate or basis on which the tax refund is to be computed (104: SCRA 710, 718=719).

It is important to note that the refund claimed in the Insular case is for specific taxes paid for the year 1963. RA 1435 was then the prevailing law. Thus, the issue of whether increases in tax rates shall be considered in determining the amount of the tax refund or whether the rates should continue to be that set in RA 1435 did not arise in that case at all. The Supreme Court then could not have passed upon this issue, and corollary to that, its decision could not be interpreted as a pronouncement that the computation of the tax refund should take into consideration increases in the amount of tax set by subsequent legislations.

Neither does the 1990 Atlas case support the argument of the petitioner. The only issue in that case is whether or not Atlas is entitled to the 25% partial tax refund under RA 1435 of the specific taxes it paid for its extra gasoline and diesel fuel purchases for the years 1976 to 1978. It will be noted that Atlas specifically invoked the provisions of RA 1435 in claiming for the refund. Although the Supreme Court did not set any limitation or qualification as to the amount of the refund adjudged to be due to Atlas in that case, it also did not make any pronouncement that the computation of the tax refund should take into consideration increases in tax rates in subsequent legislations. A reading of the resolution shows that this issue was not one of those discussed and taken into consideration by the Supreme Court in arriving at its decision.

The following statements by the Supreme Court in the 1990 Atlas case which is relied upon by the Petitioner to support its argument on the meaning of the ruling in this case should be taken in its proper context:

> The Court sees no inconsistency between the increase in specific tax rates and the retention of the refund privilege. <u>In fact, with the increased specific tax rates, the grant of partial refund to mining and lumber concessionaires is made more imperative considering that they seldom use the highways, the construction of which are financed by specific taxes</u> (G.R. 93631, Resolution, 12 November 1990, p.4, underscoring supplied).

Such statements were meant only to emphasize that Atlas was entitled to a refund and to refute the argument of the Commissioner of Internal Revenue that the provision in RA 1435 granting the refund has already been repealed as evidenced by the increase in tax rates. It did not however say that the new increased rates are the bases for computing the amount of tax refund.

A more careful reading of the decision in the Insular case and the resolution in the 1990 Atlas case should have made these things quite clear. There should not have been any cause for confusion as to the meaning of these rulings of the Supreme Court.

A review of the applicable jurisprudence shows that it was only in the case of Commissioner of Internal Revenue vs. Rio Tuba Nickel Mining Corporation (207 SCRA 549) that the Supreme Court first squarely addressed the issue of what rate should be applied in computing the tax refund. It is not correct, therefore, For the petitioner to argue that the then Third Division of the Supreme Court which handed the ruling in Rio Tuba overturned a doctrine laid down by the Court en banc in the Insular case. The Supreme Court, whether en banc or acting through a division or whether in the Insular case or in any other case, has not ruled that the computation of the tax refund should take into account increases in specific tax rates mandated in subsequent laws. It has consistently held that the rate should be that deemed paid by the taxpayer under current law. In fact, in 1994 the Supreme Court handed the same ruling in Commissioner of Internal Revenue vs. Atlas Mining and Development Corporation (232 SCRA 321). (The latter shall be referred to as the 1994 Atlas case).

The petitioner further argues that the law (i.e. Section 5, RA 1435) expressly states that the basis for the computation of the refund shall be 25% of the specific tax paid thereon. According to the petitioner,

> "(t)he language of the law is simple, plain and clear. No qualification or interpretation by the respondent Court of Tax Appeals or by the Supreme Court is necessary to give effect thereto (Petition, p.24; Rollo, p.30).

The petitioner also argues that it is inequitable, arbitrary and oppressive to use the rates deemed paid in RA 1435 as basis for computing the tax refund when the rates actually paid by it are the increased rates set in the current tax law.

The Supreme Court has spoken, however, when it categorically ruled in the Rio Tuba case and in the 1994 Atlas case that the basis of the refund is the amount deemed paid under RA 1435. The following ruling of the Supreme Court in the Rio Tuba case is clear.

> The specific taxes on oils which Rio Tuba paid for the aforesaid period were no longer based on the rates specified by Sections 1 and 2 of R.A. No. 1435 but on the increased rates mandated under Sections 153 and 156 of the National Internal Revenue Code of 1977. We note, however, that the latter law does not specifically provide for a refund to these mining and lumber companies of specific taxes paid on manufactured and diesel fuel oils.

> In Insular Lumber Co., v. Court of Tax Appeals, (104 SCRA 710 [1981]), the Court held that the authorized partial refund under section 5 of RA No.1435 partakes of the nature of a tax exemption and therefore cannot be allowed unless granted in the most explicit and categorical language. Since the grantof refund privileges must be strictly construed against the taxpayer, the basis for the refund shall be the amounts deemed paid under Sections 1 and 2 of RA No.1435 (207 SCRA 552-553, underscoring supplied).

It is not for this Court to review the accuracy or wisdom of this interpretation of the law by the Supreme Court. We can do no less than to apply such interpretation in resolving similar issues brought to us for consideration. Thus, in Davao Gulf Lumber Corporation vs. Commissioner of Internal Revenue and the Court of Tax Appeals, this Court, through the thirteenth Division and in a decision penned by Justice Gonzaga-Reyes, handed the same ruling and upheld the decision of the Court of Tax Appeals to base the refund claimed on the rates deemed paid in RA 1435 (CA-G.R. SP No.34581, 26 September 1994).

It is true, as the petitioner points out, that Section 5, RA 1435 provided that the refund is 25% of the specific tax paid thereon without specifying the applicable rate. But, contrary to the argument of the petitioner, this provision should be understood to refer to the tax paid in accordance with the provisions of the same law. Had the legislators intended that some other rate apply or that increases set by subsequent legislations be taken into account, a proviso 'or qualification to that effect , either in RA 1435 or in other laws, should have been legislated.

It will be stressed that the only legal bases for the tax refund privilege of the petitioner is Section 5, RA 1435. No similar privilege is granted in other laws. Necessarily, therefore, the terms and conditions attending the privilege, including the basis for computing the refund, should be that established in the same law.

As the Supreme Court explained in its 15 June 1982 Resolution on the motion for clarification in the Rio Tuba case;

> All the Sections of RA 1435 must be read as a whole. In the absence of any express provision of law, the refund privilege granted to miners and forest concessionaires in Section 5 must be construed as based on the specific tax rates provided in Section 1.
>
> It bears repeating that, in the interpretation of tax laws, exemptions are not favored and are construed strictly against the taxpayer. The grant of exemption must be expressed in terms "too plain to be mistaken and too categorical to be misinterpreted" (Commissioner of Internal Revenue vs. P.J. Kiener Co. Ltd., 65 SCRA 142, 152-153). If not expressly mentioned in the law, it must be at least within its purview by clear legislative intent (Commissioner of Customs vs. Phil. Acetylene Company, 39 SCRA 70, 74)."

The above decision of the Honorable Court of Appeals was eventually affirmed *in toto* by the High Court in a very recent Resolution, dated June 21 1995, G.R. 119793. (Memorandum for the Respondent, p. 10)

As regards the second issue, the government, as represented by the respondent, cannot be made to pay interest on the amount to be refunded in the absence of a statutory provision clearly or expressly directing or authorizing such payment of interest. (Collector of

Internal Revenue vs. St. Paul's Hospital of Iloilo, G.R. No. L-12127, May 25, 1959, 105 Phil. 1319)

"It is well settled both in principle and authority that interest is not to be awarded against a sovereign government.... unless its consent has been manifested by an Act of its legislature or by a lawful contract of its executive officers. If there be doubt upon the subject, that doubt must be resolved in favor of the state." (Sarasola vs. Trinidad, 40 Phil. 259)

With respect to the payment of the costs of the suit, petitioner somehow mistakenly failed to recollect the crystal clear provision of Section 1 of Rule 142 of the Rules of Court which provides, to quote:

> "Section 1. Costs ordinarily follow results of suit.-x x x x No costs shall be allowed against the Republic of the Philippines unless otherwise provided by law."

It must be observed readily that respondent represents the BIR, an agency under the corporeal structure of the government of the Republic of the Philippines. A suit against it is in effect a suit against the Republic of the Philippines.

Our jurisprudence would show that in the case of Collector of Internal Revenue vs. Convention of Phil. Baptist Churches and the Court of Tax Appeals, 2 SCRA 10, the High Court had the occasion to reiterate the above rule that costs of suit cannot simply be imposed on the Collector of Internal Revenue.

On the last issue, petitioner has a period of two years from the date of payment of the tax liability within which to file a judicial claim for refund before this Court as provided under Section 230 (formerly Section 292) of the Tax Code.

The manner of payment of the specific taxes involved herein was that prescribed under Section 135 of the Tax Code of 1977, and insofar as pertinent provides "that specific taxes on locally manufactured petroleum products levied under Sections 153, 155 and 156 of this title, except lubricating oil and grease shall be paid within fifteen (15) days from the date of removal thereof from the place of production." Consequently, we have included claims falling within the 15-day period, the last day considered as the start of the abovestated two-year prescriptive period, as part of the allowable claims. (Aras-Asan Timber Co., Inc. vs. CIR, CTA Case No. 3524)

Evidence submitted by petitioner disclose the fact that the corresponding specific taxes on the oil products sold and delivered by its two main suppliers, Pilipinas Shell Petroleum Corporation and Petrophil Corporation, during the years 1979 to 1984, have been paid in full to the BIR. (Exhibits "J", "K", "K-2", "P", "P-1", "P-2" and "P-3")

We note also that the periods covered by the claims, p.3 **supra**, overlap with each other. CTA Case No.3560 which covers up to June, 1982 overlaps with CTA Case No.3902 which starts from May, 1982. On the other hand, the latter case which extends up to June, 1983 spreads over to CTA Case No. 3939 which begins from same date of June, 1983. In the computation, thus, we disregarded the month of May and June, 1982 for CTA Case No.3560, and the month of June, 1983 for CTA Case No. 3939.

Applying the two-year prescriptive period mandated by the Tax Code, we find the submitted claims listed hereunder as either already prescribed, excluded for being outside the period of judicial claim or still in good standing reckoned from their date of payment up to their date of filing before this Court, namely:

CTA Case No. 3560

Date filed with CTA	- December 22, 1982
Period covered	- August 1980 up to June, 1982
Two-year period	- December 23, 1980 up to December 22, 1982
Claims prescribed	- August 1980 up to December 22, 1980(Exhs. B-502 up to B-724, B-726, C-263 up to C-508, C-517, C-518, C-23 up to C-529, D-268 up to D-371)
Claims standing	- December 23, 1980 up to June, 1982 (May and June, 1983 disregarded due to overlapping, supra)
Claims excluded	January 1, 1980 up to July 31, 1980(Exhs. B-2 up to B-501, C-2 up to C-262 and DD-2 up to D-267)

CTA Case No. 3902

Date filed with CTA	- February 27, 1985
Period covered	- May, 1982 up to June, 1983
Two-year period	- February 28, 1983 up to February 27, 1985
Claims prescribed	- May, 1982 up to February 27, 1983
Claims standing	- February 28, 1983 up to June, 1983
Claims excluded	September 2, 1982 up to February 11, 1983

CTA Case No. 3939

Date filed with CTA	- May 22, 1985
Period covered	- June, 1983 up to January, 1984
Two-year period	- May 23, 1983 up to May 22, 1985
Claims prescribed	- None
Claims standing	- June, 1983 up to January, 1984 (June, 1983 disregarded due to overlapping, supra)
Claims excluded	February 1, 1984 up to September 28, 1984(Exhs. R-1-v up to R-8-b)

A review of Section 2 of R.A. No. 1435 would bring us to a determination of the conversion formula for diesel and fuel oil which are measured in liters as purchased by petitioner into its equivalent in metric ton in conformity with the measurement stated in said law.

The formula to convert liters into metric ton is:

$$\frac{\text{No. liters} \times \text{specific gravity}}{1{,}000} = \text{Metric ton}$$

It was established in the case of Curuan Timber Corporation vs. Commissioner of Internal Revenue, CTA Case No. 3582 dated September 20, 1994 that the specific gravity of diesel is 0,8429. Likewise, the specific gravity of fuel oil was deemed to be 0,9439 in the case of Lepanto Consolidated Mining Company, Inc. vs. Commissioner of Internal Revenue, CTA Case No. 4172 dated September 1, 1994.

What can thus be granted to petitioner are the following:

FOR CTA CASE NO. 3560

			QUANTITY IN LITERS			
Invoice No.	Date Shipped	Exh.	Diesel	Gasoline	Oils and Lubricants	Fuel Oil
69950	12-08-80	B-725	10,000			
70080	12-08-80	B-727	16,000			
70101	12-09-80	B-728	10,000			
70102	12-10-80	B-729	16,000			

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
70106	12-09-80	B-730	10,000			
70107	12-10-80	B-731	10,000			
CM52770	12-10-80	B-732	10,000			
70143	12-10-80	B-733	10,000			
70144	12-10-80	B-734	10,000			
70147	12-15-80	B-735	16,000			
70148	12-11-80	B-736	10,000			
70149	12-11-80	B-737	10,000			
70183	12-15-80	B-738	10,000			
70184	12-15-80	B-739	10,000			
70185	12-16-80	B-740	10,000			
70186	12-17-80	B-741	10,000			
70207	12-15-80	B-742	16,000			
70230	12-16-80	B-743	16,000			
70266	12-19-80	B-744	10,000			
70267	12-22-80	B-745	10,000			
70268	12-22-80	B-746	10,000			
70269	12-22-80	B-747	16,000			
70270	12-22-80	B-748				10,000
70271	12-24-80	B-749				10,000
70272	12-26-80	B-750				10,000
70359	12-29-80	B-751				10,000
70360	12-26-80	B-752	16,000			
70361	12-24-80	B-753	16,000			
70362	12-29-80	B-754	10,000			
70363	12-31-80	B-755	10,000			
70364	12-23-80	B-756	10,000			
70365	12-26-80	B-757	10,000			
70433	01-09-81	B-758	10,000			
70390	12-26-80	B-759	16,000			
70434	12-31-80	B-760				10,000
70408	12-29-80	B-761	16,000			
70409	12-29-80	B-762	16,000			
70470	12-31-80	B-763	16,000			
78313	12-13-80	B-764			10,000	
38998	12-12-80	C-509	10,000			
38996	12-12-80	C-510	10,000			
38968	12-11-80	C-511	10,000			
38877	12-08-80	C-512	9,000			
38876	12-08-80	C-513	9,000			
38875	12-08-80	C-514	9,000			
38874	12-08-80	C-515	9,000			
38870	12-08-80	C-518	10,000			
38865	12-08-80	C-519	10,000			

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
38864	12-08-80	C-520	10,000			
38863	12-08-80	C-521	10,000			
38862	12-08-80	C-522	10,000			
39214	12-29-80	C-528	9,000			
39207	12-29-80	C-529	6,000			
39206	12-29-80	C-530	9,000			
39205	12-29-80	C-531	9,000			
39204	12-29-80	C-532	8,000			
39186	12-26-80	C-533	10,000			
39168	12-24-80	C-534	9,000			
39166	12-24-80	C-535	10,000			
39130	12-22-80	C-536	9,000			
39126	12-22-80	C-537	9,000			
39121	12-22-80	C-538	8,000			
39213	12-29-80	C-549	8,000			
38994	12-11-80	C-550	8,000			
39008	12-15-80	D-372				10,000
39048	12-15-80	D-373				10,000
39054	12-16-80	D-374				10,000
39063	12-16-80	D-375				10,000
39070	12-17-80	D-376				10,000
39071	12-17-80	D-377				10,000
39090	12-19-80	D-378				10,000
39091	12-19-80	D-379				10,000
39092	12-19-80	D-380				10,000
39093	12-20-80	D-381				10,000
39094	12-20-80	D-382				10,000
39095	12-22-80	D-383				10,000
39096	12-23-80	D-384				10,000
39097	12-26-80	D-385				10,000
39203	12-29-80	D-386				10,000
39208	12-29-80	D-387				10,000
39210	12-29-80	D-388				10,000
39243	12-29-80	D-389				10,000
39245	12-29-80	D-390				10,000
70474	01-02-81	E-2				18,000
70475	01-02-81	E-3				15,000
70476	01-02-81	E-4	16,000			
70477	01-07-81	E-5	16,000			
70478	01-02-81	E-6	10,000			
70479	01-08-81	E-7	10,000			
70480	01-05-81	E-8				10,000
70481	01-09-81	E-9				10,000
70491	01-02-81	E-10				1,000

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
70494	01-05-81	E-11	16,000			
70517	01-12-81	E-12	16,000			
70514	01-06-81	E-13				15,000
70515	01-08-81	E-14				10,000
70516	01-08-81	E-15	10,000			
81199	01-23-81	E-16			10,000	
70598	01-12-81	E-17				10,000
81895	01-20-81	E-18			10,000	
70599	01-14-81	E-19				10,000
70600	01-15-81	E-20	16,000			
70601	01-10-81	E-21	10,000			
70602	01-12-81	E-22	10,000			
70606	01-09-81	E-23	18,000			
70649	01-12-81	E-24	10,000			
70662	01-13-81	E-25	9,000			
70679	01-15-81	E-26	10,000			
70680	01-17-81	E-27	10,000			
70681	01-15-81	E-28				10,000
70719	01-29-81	E-29	10,000			
70718	01-27-81	E-30	10,000			
70731	01-27-81	E-31				18,000
70811	01-21-81	E-32	10,000			
70812	01-21-81	E-33	10,000			
70813	01-15-81	E-34				15,000
70814	01-21-81	E-35				15,000
70815	01-15-81	E-36				18,000
70816	01-21-81	E-37				18,000
70846	01-17-81	E-38				10,000
70847	01-19-81	E-39				10,000
70855	01-17-81	E-40	16,000			
70856	01-17-81	E-41	9,000			
70918	02-02-81	E-42				10,000
70911	01-22-81	E-43	16,000			
70916	01-23-81	E-44	10,000			
70917	01-23-81	E-45	10,000			
70919	01-22-81	E-46				10,000
70947	01-23-81	E-47				18,000
70948	01-23-81	E-48				15,000
70960	01-26-81	E-49	16,000			
70961	01-26-81	E-50	10,000			
70962	01-26-81	E-51	10,000			
70963	01-26-81	E-52	10,000			
93116	01-30-81	E-53	16,000			
93123	01-31-81	E-54	9,000			

			QUANTITY IN LITERS			
Invoice No.	Date Shipped	Exh.	Diesel	Gasoline	Oils and Lubricants	Fuel Oil
93124	01-31-81	E-55	9,000			
93125	01-31-81	E-56	10,000			
93126	01-31-81	E-57	10,000			
93127	01-31-81	E-58	10,000			
93130	02-02-81	E-59	10,000			
93131	02-02-81	E-60	10,000			
93138	02-02-81	E-61	16,000			
93144	02-03-81	E-62				18,000
93159	02-04-81	E-63	10,000			
93160	02-03-81	E-64	10,000			
93161	02-03-81	E-65	10,000			
93180	02-06-81	E-66				10,000
93181	02-09-81	E-67				10,000
93182	02-03-81	E-68	10,000			
93207	02-05-81	E-69	16,000			
93208	02-05-81	E-70	10,000			
93209	02-04-81	E-71	10,000			
93224	02-13-81	E-72				18,000
93225	02-21-81	E-73	16,000			
93226	02-09-81	E-74	10,000			
93227	02-07-81	E-75	10,000			
93228	02-06-81	E-76	10,000			
93261	02-06-81	E-77	10,000			
93277	02-07-81	E-78				18,000
93291	02-09-81	E-79	10,000			
93341	02-11-81	E-80	10,000			
93352	02-12-81	E-81	10,000			
93361	02-12-81	E-82				10,000
93362	02-12-81	E-83	10,000			
93370	02-21-81	E-84	10,000			
93371	02-12-81	E-85	10,000			
93372	02-15-81	E-86				10,000
93373	02-17-81	E-87				10,000
93374	02-18-81	E-88	10,000			
93375	02-16-81	E-89	10,000			
93390	02-13-81	E-90	16,000			
93395	02-14-81	E-91	9,000			
93396	02-14-81	E-92	10,000			
93398	02-14-81	E-93	14,000			
93399	02-14-81	E-94	9,000			
93403	02-16-81	E-95	16,000			
93414	02-16-81	E-96	10,000			
93420	02-16-81	E-97	14,000			
93461	02-18-81	E-98	16,000			

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
93475	02-18-81	E-99				10,000
93476	02-18-81	E-100	16,000			
93477	02-18-81	E-101	16,000			
93478	02-18-81	E-102	10,000			
93479	02-21-81	E-103	10,000			
93480	02-23-81	E-104	10,000			
93481	02-18-81	E-105				10,000
93482	02-18-81	E-106				10,000
93539	02-20-81	E-107				10,000
93540	02-23-81	E-108				10,000
93541	02-20-81	E-109				10,000
93543	02-21-81	E-110	9,000			
93547	02-21-81	E-111	9,000			
93548	02-21-81	E-112	9,000			
93558	02-23-81	E-113	10,000			
93559	02-23-81	E-114	9,000			
93560	02-25-81	E-115	10,000			
93561	03-05-81	E-116	10,000			
93562	02-25-81	E-117	10,000			
93574	02-23-81	E-118				18,000
93575	02-24-81	E-119				10,000
93576	02-24-81	E-120				10,000
93726	02-25-81	E-121				18,000
93727	02-26-81	E-122				10,000
93728	02-26-81	E-123				10,000
93739	03-09-81	E-124	10,000			
93740	03-09-81	E-125	10,000			
93741	02-27-81	E-126	10,000			
93742	03-03-81	E-127	10,000			
93943	03-10-81	E-128				10,000
93743	02-26-81	E-129	16,000			
93744	02-28-81	E-130	16,000			
93745	03-02-81	E-131				18,000
93746	02-27-81	E-132				10,000
93747	03-03-81	E-133				10,000
93759	02-27-81	E-134	9,000			
93760	02-27-81	E-135	9,000			
93771	02-28-81	E-136	10,000			
93772	02-28-81	E-137	10,000			
93773	02-28-81	E-138	10,000			
93774	02-28-81	E-139	8,000			
93775	02-28-81	E-140	16,000			
93776	02-28-81	E-141	16,000			
93800	03-04-81	E-142				18,000

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
93817	03-03-81	E-143	9,000			
93819	03-04-81	E-144	16,000			
93838	03-04-81	E-145				10,000
93839	03-04-81	E-146				10,000
93840	03-09-81	E-147				10,000
93841	03-05-81	E-148				10,000
93858	03-04-81	E-149	16,000			
93860	03-05-81	E-150	16,000			
93861	03-05-81	E-151	16,000			
93899	03-06-81	E-152				18,000
93900	03-09-81	E-153				18,000
93910	03-09-81	E-154	16,000			
93913	03-09-81	E-155				10,000
93914	03-10-81	E-156	16,000			
93935	03-19-81	E-157				18,000
93937	03-11-81	E-158				10,000
93938	03-12-81	E-159				10,000
93939	03-11-81	E-160				10,000
93940	03-19-81	E-161				10,000
93941	03-10-81	E-162	10,000			
93942	03-10-81	E-163				10,000
94049	03-15-81	E-164				10,000
94050	03-16-81	E-165				10,000
94053	03-20-81	E-166				10,000
94054	03-14-81	E-167				10,000
94095	03-19-81	E-168	10,000			
94097	03-19-81	E-169	10,000			
94098	03-19-81	E-170	10,000			
94114	03-19-81	E-171	16,000			
94121	03-20-81	E-172	12,000			4,000
94130	03-20-81	E-173	8,000			6,000
94131	03-21-81	E-174	9,000			
94174	03-23-81	E-175	12,000			4,000
94175	03-23-81	E-176	12,000			4,000
94176	03-23-81	E-177				10,000
94177	03-23-81	E-178	6,000			4,000
94178	03-23-81	E-179	12,000			4,000
94209	03-24-81	E-180				10,000
94216	03-25-81	E-181	12,000			4,000
94217	03-25-81	E-182	10,000			
94218	03-25-81	E-183	10,000			
94223	03-25-81	E-184	12,000			4,000
94233	03-25-81	E-185	12,000			4,000
94234	03-30-81	E-186				10,000

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
94235	03-26-81	E-187				10,000
94236	03-25-81	E-188				10,000
94261	03-26-81	E-189				18,000
94269	03-27-81	E-190	12,000			4,000
94276	03-27-81	E-191	12,000			4,000
94277	03-27-81	E-192	6,000			4,000
94280	03-28-81	E-193				10,000
94281	03-28-81	E-194				18,000
94283	03-30-81	E-195	12,000			4,000
94284	03-30-81	E-196	10,000			
94285	03-30-81	E-197	12,000			4,000
94291	03-30-81	E-198	12,000			4,000
94313	03-30-81	E-199	10,000			
94331	03-31-81	E-200				10,000
94335	03-31-81	E-201	6,000			4,000
94332	04-02-81	E-202				10,000
94333	04-02-81	E-203				10,000
94344	04-01-81	E-204	16,000			
94346	04-01-81	E-205	12,000			4,000
94357	04-02-81	E-206	12,000			4,000
94363	04-03-81	E-207	6,000			4,000
94378	04-03-81	E-208	12,000			4,000
94386	04-06-81	E-209	12,000			4,000
94388	04-06-81	E-210	12,000			4,000
94387	04-06-81	E-211	12,000			4,000
94394	04-06-81	E-212				18,000
94401	04-08-81	E-213	10,000			
94402	04-08-81	E-214	12,000			4,000
94413	04-09-81	E-215	12,000			4,000
94418	04-10-81	E-216	10,000			
94420	04-10-81	E-217	12,000			4,000
94428	04-13-81	E-218	10,000			
94429	04-13-81	E-219	10,000			
94430	04-13-81	E-220	12,000			4,000
94431	04-13-81	E-221	14,000			
94434	04-13-81	E-222	12,000			4,000
94439	04-22-81	E-223	12,000			4,000
94510	04-20-81	E-224	10,000			
94511	04-20-81	E-225	14,000			
94512	04-22-81	E-226	10,000			
94548	04-22-81	E-227	14,000			
94549	04-22-81	E-228	12,000			4,000
94550	04-22-81	E-229	12,000			4,000
94569	04-23-81	E-230	10,000			

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
94573	04-24-81	E-231	14,000			
94580	04-24-81	E-232	12,000			4,000
94599	04-27-81	E-233	8,000			6,000
94600	04-27-81	E-234	12,000			4,000
94601	04-27-81	E-235	10,000			
94602	04-27-81	E-236	12,000			4,000
94609	04-27-81	E-237	10,000			
94624	04-29-81	E-238	12,000			4,000
94653	04-29-81	E-239	12,000			4,000
94654	04-30-81	E-240	12,000			4,000
94655	05-04-81	E-241	12,000			4,000
94656	05-04-81	E-242	12,000			4,000
94694	04-29-81	E-243	6,000			8,000
94695	04-29-81	E-244	6,000			4,000
94731	05-02-81	E-245	6,000			8,000
94732	05-02-81	E-246	6,000			4,000
94737	04-02-81	E-247				8,000
94752	05-07-81	E-248	6,000			4,000
94753	05-07-81	E-249	6,000			8,000
94755	05-08-81	E-250	12,000			4,000
94756	05-08-81	E-251	12,000			4,000
94757	05-08-81	E-252	12,000			4,000
94779	05-05-81	E-253	4,000			10,000
94848	05-11-81	E-254	12,000			4,000
94849	05-11-81	E-255	6,000			8,000
94862	05-11-81	E-256	6,000			4,000
94863	05-11-81	E-257	12,000			4,000
94872	05-11-81	E-258	12,000			4,000
94875	05-11-81	E-259	4,000			10,000
94876	05-15-81	E-260				10,000
94879	05-15-81	E-261	6,000			8,000
94880	05-12-81	E-262				18,000
94895	05-15-81	E-263	4,000			10,000
94896	05-21-81	E-264	4,000			10,000
94897	05-23-81	E-265				10,000
94898	05-23-81	E-266				10,000
94903	05-21-81	E-267	4,000			10,000
94904	05-21-81	E-268	4,000			10,000
94984	05-16-81	E-269	2,000			
95062	05-23-81	E-270	4,000			
95065	05-21-81	E-271	4,000			
95069	05-21-81	E-272	10,000			
95078	05-25-81	E-273	4,000			10,000
95084	05-22-81	E-274				18,000

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
95092	05-23-81	E-275	4,000			10,000
95093	05-25-81	E-276	4,000			10,000
95095	05-23-81	E-277	10,000			
18702	05-25-81	E-278	4,000			10,000
18703	05-25-81	E-279	4,000			10,000
18704	05-26-81	E-280	4,000			10,000
18729	05-25-81	E-281	10,000			
18738	05-26-81	E-282	4,000			10,000
18742	05-27-81	E-283	10,000			
18744	05-27-81	E-284	4,000			10,000
18747	05-27-81	E-285	4,000			10,000
18752	05-28-81	E-286	10,000			
18755	05-28-81	E-287	4,000			10,000
18757	05-28-81	E-288	4,000			10,000
18758	05-29-81	E-289	4,000			10,000
18759	05-29-81	E-290	4,000			10,000
18760	05-29-81	E-291	10,000			
18764	05-29-81	E-292	12,000			4,000
18767	05-29-81	E-293				18,000
18770	05-30-81	E-294	10,000			
18772	06-01-81	E-295	10,000			
18776	06-01-81	E-296	12,000			4,000
18791	06-03-81	E-297	4,000			10,000
18792	06-03-81	E-298	4,000			10,000
18793	06-03-81	E-299	10,000			
18801	06-01-81	E-300	4,000			10,000
18807	06-01-81	E-301	10,000			
18809	06-01-81	E-302	10,000			
18814	06-01-81	E-303	4,000			10,000
18823	06-02-81	E-304	4,000			10,000
18831	06-03-81	E-305	4,000			10,000
18850	06-04-81	E-306	4,000			10,000
18856	06-04-81	E-307	10,000			
18857	06-04-81	E-308	4,000			10,000
18858	06-04-81	E-309	4,000			10,000
18859	06-04-81	E-310	4,000			10,000
18862	06-05-81	E-311	10,000			
18863	06-05-81	E-312	10,000			
18865	06-06-81	E-313	10,000			
18866	06-05-81	E-314	4,000			10,000
18867	06-08-81	E-315	4,000			10,000
18868	06-08-81	E-316	4,000			10,000
18869	06-05-81	E-317	4,000			10,000
18891	06-08-81	E-318	10,000			

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
19001	06-08-81	E-319	10,000			
19002	06-08-81	E-320	4,000			10,000
19003	06-08-81	E-321	4,000			10,000
19004	06-10-81	E-322	4,000			10,000
19005	06-08-81	E-323	10,000			
19028	06-10-81	E-324	4,000			10,000
19032	06-10-81	E-325	10,000			
19044	06-11-81	E-326	4,000			10,000
19048	06-11-81	E-327	4,000			10,000
19050	06-11-81	E-328	10,000			
19059	06-13-81	E-329	10,000			
19060	06-13-81	E-330	4,000			10,000
19063	06-13-81	E-331	4,000			10,000
19069	06-13-81	E-332	4,000			10,000
19072	06-15-81	E-333	10,000			
19076	06-15-81	E-334	10,000			
19077	06-15-81	E-335	10,000			
19123	06-22-81	E-336	16,000			
19124	06-22-81	E-337	4,000			10,000
19135	06-22-81	E-338	16,000			
19138	06-22-81	E-339	10,000			
19139	06-22-81	E-340	4,000			10,000
19200	07-02-81	E-341	14,000			
19201	06-29-81	E-342	10,000			
19202	06-29-81	E-343	10,000			
19216	06-30-81	E-344	4,000			10,000
19225	07-01-81	E-345	4,000			10,000
19231	07-01-81	E-346	16,000			
19235	07-01-81	E-347	10,000			
19242	07-02-81	E-348	4,000			10,000
19253	07-02-81	E-349	10,000			
19262	07-03-81	E-350	10,000			
19265	07-03-81	E-351	16,000			
19272	07-03-81	E-352	4,000			10,000
19273	07-04-81	E-353	4,000			10,000
19274	07-03-81	E-354	10,000			
19275	07-08-81	E-355	10,000			
19276	07-04-81	E-356	16,000			
19277	07-06-81	E-357	16,000			
19297	07-06-81	E-358	10,000			
19411	07-07-81	E-359	4,000			10,000
19418	07-07-81	E-360	4,000			
19437	07-08-81	E-361	16,000			
19146	06-22-81	E-362	10,000			

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
19456	07-09-81	E-363	4,000			10,000
19460	07-09-81	E-364	4,000			10,000
19462	07-09-81	E-365	16,000			
19474	07-10-81	E-366	10,000			
19477	07-10-81	E-367	16,000			
19483	07-11-81	E-368	4,000			10,000
19484	07-11-81	E-369	4,000			10,000
19485	07-13-81	E-370	4,000			10,000
19486	07-11-81	E-371	16,000			
19487	07-13-81	E-372	10,000			
19503	07-13-81	E-373	4,000			10,000
19522	07-15-81	E-374	10,000			
19524	07-15-81	E-375	16,000			
19525	07-15-81	E-376	10,000			
19529	07-15-81	E-377	14,000			
19537	07-15-81	E-378	16,000			
19609	07-27-81	E-379	10,000			
19610	07-27-81	E-380	10,000			
19614	07-24-81	E-381	16,000			
19615	07-27-81	E-382	4,000			10,000
19655	07-31-81	E-383	10,000			
19654	07-30-81	E-384	10,000			
19656	07-30-81	E-385	14,000			
19678	08-03-81	E-386	10,000			
19688	08-03-81	E-387	10,000			
19693	08-03-81	E-388	10,000			
19703	08-05-81	E-389	14,000			
19704	08-05-81	E-390	10,000			
19706	08-05-81	E-391	10,000			
19724	08-07-81	E-392	10,000			
19730	08-07-81	E-393	10,000			
19776	08-11-81	E-394	10,000			
19791	08-12-81	E-395	10,000			
19792	08-12-81	E-396	10,000			4,000
19794	08-12-81	E-397	10,000			
19795	08-13-81	E-398	10,000			
19803	08-12-81	E-399	10,000			4,000
19824	08-13-81	E-400	12,000			4,000
19833	08-14-81	E-401	10,000			4,000
19838	08-14-81	E-402	11,000			4,000
19846	08-14-81	E-403	10,000			
19896	08-24-81	E-404	14,000			
19897	08-24-81	E-405	10,000			
19900	08-24-81	E-406	10,000			4,000

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
93691	08-26-81	E-407	16,000			
93686	08-26-81	E-408	10,000			
93688	08-26-81	E-409	10,000			4,000
93689	08-26-81	E-410	16,000			
93692	08-26-81	E-411	10,000			
20004	08-27-81	E-412	10,000			
20005	08-27-81	E-413	10,000			4,000
20015	08-28-81	E-414	10,000			
20017	08-28-81	E-415	16,000			
20018	08-28-81	E-416	16,000			
20019	08-29-81	E-417	10,000			
20020	08-29-81	E-418	16,000			
20021	08-29-81	E-419	14,000			
20044	08-31-81	E-420	16,000			
20045	08-31-81	E-421	14,000			
20059	08-31-81	E-422	16,000			
20060	08-31-81	E-423	16,000			
20061	08-31-81	E-424	10,000			
20075	09-01-81	E-425	10,000			
20076	09-01-81	E-426	10,000			
20089	09-02-81	E-427	16,000			
20095	09-02-81	E-428	16,000			
20096	09-02-81	E-429	16,000			
20097	09-02-81	E-430	10,000			
20098	09-02-81	E-431	14,000			
20121	09-04-81	E-432	10,000			
20122	09-04-81	E-433	16,000			
20123	09-04-81	E-434	16,000			
20124	09-04-81	E-435	10,000			
20128	09-04-81	E-436	16,000			
20129	09-04-81	E-437	14,000			
20134	09-07-81	E-438	16,000			
20138	09-07-81	E-439	14,000			
20142	09-07-81	E-440	10,000			
20155	09-07-81	E-441	10,000			
20156	09-07-81	E-442	10,000			
20193	09-09-81	E-443	16,000			
20196	09-09-81	E-444	10,000			
20197	09-09-81	E-445	10,000			
20198	09-09-81	E-446	10,000			
39125	09-11-81	E-447	10,000			
39133	09-11-81	E-448	14,000			
39143	09-11-81	E-449	16,000			
39147	09-11-81	E-450	16,000			

Invoice No.	Date Shipped	Exh.	Diesel	Gasoline	Oils and Lubricants	Fuel Oil
			QUANTITY IN LITERS			
39151	09-14-81	E-451	16,000			
39152	09-14-81	E-452	14,000			
39155	09-14-81	E-453	10,000			
39156	09-14-81	E-454	10,000			
39168	09-14-81	E-455	10,000			
39169	09-14-81	E-456	10,000			
39198	09-15-81	E-457	14,000			
39199	09-15-81	E-458	16,000			
39256	09-22-81	E-459	10,000			
39257	09-22-81	E-460	16,000			
39266	09-22-81	E-461	10,000			4,000
39281	09-22-81	E-462	16,000			
39288	09-23-81	E-463	6,000			4,000
39408	09-24-81	E-464	16,000			
39416	09-24-81	E-465	10,000			
39432	09-25-81	E-466	10,000			
39438	09-25-81	E-467	10,000			
39448	09-26-81	E-468	16,000			
39449	09-26-81	E-469	16,000			
39450	09-26-81	E-470	14,000			
39489	09-30-81	E-471	16,000			
39490	10-02-81	E-472	10,000			
39512	09-30-81	E-473	16,000			
39548	10-02-81	E-474	16,000			
39550	10-02-81	E-475	16,000			
39556	10-05-81	E-476	10,000			
39557	10-05-81	E-477	10,000			
39566	10-05-81	E-478	16,000			
39567	10-05-81	E-479	10,000			
39568	10-05-81	E-480	10,000			
39584	10-06-81	E-481	4,000			10,000
39616	10-07-81	E-482	10,000			
39618	10-07-81	E-483	16,000			
39620	10-07-81	E-484	10,000			
39624	10-08-81	E-485	4,000			10,000
39643	10-08-81	E-486	10,000			
39659	10-09-81	E-487	10,000			
39530	10-02-81	E-488	10,000			
39531	10-02-81	E-489	10,000			
39667	10-09-81	E-490	10,000			
39675	10-13-81	E-491	16,000			
39676	10-09-81	E-492	14,000			
39677	10-12-81	E-493	10,000			
39679	10-12-81	E-494	10,000			

Invoice No.	Date Shipped	Exh.	Diesel	Gasoline	Oils and Lubricants	Fuel Oil
			QUANTITY IN LITERS			
39700	10-13-81	E-495	14,000			
39808	10-14-81	E-496	6,000			4,000
39809	10-14-81	E-497	6,000			4,000
39821	10-15-81	E-498	10,000			
39822	10-15-81	E-499	10,000			
39823	10-15-81	E-500	14,000			
39824	10-15-81	E-501	16,000			
39825	10-15-81	E-502	16,000			
39862	10-20-81	E-503	6,000			4,000
39863	10-20-81	E-504	6,000			4,000
39864	10-20-81	E-505	14,000			
39865	10-20-81	E-506	12,000			4,000
39868	10-21-81	E-507	10,000			
39872	10-22-81	E-508	4,000			10,000
39874	10-22-81	E-509	10,000			
39878	10-22-81	E-510	12,000			4,000
39880	10-22-81	E-511	6,000			4,000
39896	10-23-81	E-512	6,000			4,000
39898	10-24-81	E-513	10,000			
39899	10-24-81	E-514	10,000			
39900	10-24-81	E-515	4,000			10,000
39901	10-26-81	E-516	10,000			
39902	10-24-81	E-517	12,000			4,000
39919	10-26-81	E-518				18,000
39920	10-26-81	E-519	4,000			10,000
39923	10-26-81	E-520	12,000			4,000
39927	10-27-81	E-521	10,000			
39932	10-28-81	E-522	14,000			
39934	10-28-81	E-523	4,000			10,000
39935	10-28-81	E-524	12,000			4,000
39940	10-29-81	E-525	10,000			
39946	10-30-81	E-526	12,000			4,000
39951	11-02-81	E-527	10,000			
39952	11-02-81	E-528	4,000			10,000
39955	11-02-81	E-529	12,000			4,000
39959	11-02-81	E-530	10,000			
39960	11-02-81	E-531				18,000
39965	11-03-81	E-532	6,000			4,000
39966	11-03-81	E-533	6,000			4,000
39969	11-04-81	E-534	12,000			4,000
39972	11-04-81	E-535	16,000			
39976	11-04-81	E-536	14,000			
39977	11-04-81	E-537	10,000			
39978	11-04-81	E-538	10,000			

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
39979	11-05-81	E-539	12,000			4,000
39984	11-05-81	E-540	10,000			
40004	11-06-81	E-541	10,000			
40005	11-06-81	E-542	16,000			
40009	11-06-81	E-543	14,000			
40010	11-06-81	E-544	10,000			
40014	11-09-81	E-545	16,000			
40015	11-09-81	E-546	12,000			4,000
40016	11-09-81	E-547	14,000			
40017	11-09-81	E-548	10,000			
40050	11-10-81	E-549	10,000			
40077	11-12-81	E-550	10,000			
40078	11-12-81	E-551	16,000			
40084	11-13-81	E-552	12,000			4,000
54023	11-18-81	E-553	12,000			4,000
54025	11-18-81	E-554	10,000			
54026	11-18-81	E-555	4,000			
54027	11-18-81	E-556	10,000			
54031	11-18-81	E-557	10,000			
54032	11-18-81	E-558	16,000			
54041	11-19-81	E-559	10,000			
54056	11-20-81	E-560	10,000			
54057	11-20-81	E-561	14,000			
54061	11-20-81	E-562	12,000			4,000
54064	11-20-81	E-563	16,000			
54067	11-23-81	E-564	10,000			
54072	11-23-81	E-565	10,000			
54073	11-23-81	E-566	12,000			4,000
54075	11-23-81	E-567	16,000			
54087	11-24-81	E-568	14,000			
54090	11-24-81	E-569	10,000			
54092	11-26-81	E-570	16,000			
54096	11-26-81	E-571	14,000			
54099	11-26-81	E-572	12,000			4,000
54206	11-26-81	E-573	10,000			
54207	11-26-81	E-574	10,000			
54215	11-30-81	E-575	16,000			
54218	11-30-81	E-576	14,000			
54219	11-30-81	E-577	10,000			
54220	11-30-81	E-578	16,000			
54223	11-30-81	E-579	9,000			
54224	12-01-81	E-580	10,000			
54231	12-02-81	E-581	16,000			
54235	12-02-81	E-582	10,000			

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline	Oils and Lubricants	Fuel Oil
54243	12-02-81	E-583	12,000			4,000
54260	12-04-81	E-584	16,000			
54263	12-04-81	E-585	12,000			4,000
54273	12-07-81	E-586	16,000			
54279	12-07-81	E-587	12,000			4,000
54284	12-07-81	E-588	10,000			
54288	12-07-81	E-589	9,000			
54295	12-08-81	E-590	10,000			
54311	12-09-81	E-591	10,000			
54314	12-09-81	E-592	12,000			4,000
54322	12-10-81	E-593	16,000			
54323	12-10-81	E-594	10,000			
54336	12-11-81	E-595	10,000			
54337	12-11-81	E-596	10,000			
54345	12-11-81	E-597	12,000			
54353	12-14-81	E-598	10,000			
54361	12-14-81	E-599	10,000			
54376	12-15-81	E-600	10,000			
54377	12-15-81	E-601	10,000			
54381	12-15-81	E-602				18,000
54385	12-16-81	E-603	12,000			4,000
54404	12-17-81	E-604	10,000			
54405	12-17-81	E-605	10,000			
54406	12-17-81	E-606	10,000			
54410	12-18-81	E-607				18,000
54420	12-18-81	E-608	12,000			4,000
54423	12-18-81	E-609	10,000			
54437	12-21-81	E-610	14,000			
54438	12-21-81	E-611	10,000			
54441	12-21-81	E-612	12,000			4,000
54448	12-22-81	E-613	16,000			
54449	12-22-81	E-614	10,000			
54450	12-22-81	E-615	10,000			
54455	12-22-81	E-616	10,000			
54458	12-22-81	E-617	10,000			
54460	12-22-81	E-618	9,000			
54462	12-23-81	E-619	12,000			4,000
54470	12-23-81	E-620		9,000		
54472	12-23-81	E-621	10,000			
54473	12-23-81	E-622		1,000		
54482	12-26-81	E-623	12,000			4,000
54486	12-26-81	E-624	9,000			
54488	12-28-81	E-625	16,000			
54493	12-28-81	E-626	10,000			

			QUANTITY IN LITERS			
Invoice No.	Date Shipped	Exh.	Diesel	Gasoline	Oils and Lubricants	Fuel Oil
54496	12-28-81	E-627	10,000			
54501	12-28-81	E-628	12,000			4,000
54523	12-31-81	E-628	12,000			4,000
09082	05-12-82	F-1	9,000			
09083	05-12-82	F-1	9,000			
09084	05-12-82	F-1	9,000			
09088	05-13-82	F-1	8,000			
09128	05-13-82	F-1	8,000			
09129	05-14-82	F-1	8,000			
09187	05-19-82	F-1	7,000			
09312	05-19-82	F-1	12,000			
09313	05-19-82	F-1	12,000			
09314	05-19-82	F-1	12,000			
09317	05-19-82	F-1	10,000			
09318	05-19-82	F-1	10,000			
09319	05-19-82	F-1	10,000			
09320	05-19-82	F-1	10,000			
09527	05-31-82	F-1	12,000			
09529	05-31-82	F-1	10,000			
09530	05-31-82	F-1	12,000			
09533	05-31-82	F-1	12,000			
09536	05-31-82	F-1	7,000			
09548	05-31-82	F-1	10,000			
T O T A L			6,512,000	10,000	30,000	2,382,000

COMPUTATION OF PARTIAL REFUND
Based on Secs. 1, 2 and 5 of RA 1435

Manufactured Oil	Quantity	Specific Tax Rate	Amount
Diesel (6,512,000 x 0.8429 ÷ 1,000)	5,488.96 MT	P1.00/MT	P 5,488.96
Gasoline	10,000 L	0.08/L	800.00
Oils & lubricants	30,000 L	0.07/L	2,100.00
Fuel oil (2,382,000 x 0.9439 ÷ 1,000)	2,248.37 MT	1.00/MT	2,248.37
Total specific taxes paid under Secs. 1 & 2 of RA 1435			P10,637.33
Multiply by percentage refundable under Sec. 5			25%
Total amount refundable			P 2,659.33

C.T.A. CASE NO. 3902

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline
47778	02-19-83	F-12	9,000	
47806	02-21-83	F-12	8,000	
47814	02-26-83	F-12	12,000	
47816	02-22-83	F-12	12,000	
47817	02-22-83	F-12	12,000	
47819	02-22-83	F-12	12,000	
47887	02-24-83	F-12	9,000	
47888	02-24-83	F-12	12,000	
47900	02-25-83	F-12	8,000	
47901	02-25-83	F-12	7,865	
47903	02-25-83	F-12	9,000	
47906	02-25-83	F-12	12,000	
52975	04-14-83	F-13	10,000	
53042	04-20-83	F-13	8,000	
53100	04-22-83	F-13	10,000	
53108	04-23-83	F-13	10,000	
53111	04-23-83	F-13	8,000	
53120	04-23-83	F-13	9,000	
53144	04-25-83	F-13	3,000	8,621
53152	04-27-83	F-13	9,000	
53176	04-27-83	F-13	8,000	
53183	04-27-83	F-13	10,000	
53202	04-28-83	F-13	12,000	
53206	04-29-83	F-13	10,000	
53215	04-29-83	F-13	8,000	
53220	04-29-83	F-13	9,000	
53241	05-02-83	F-13	11,880	
53259	05-04-83	F-13	9,000	
53261	05-04-83	F-13	9,000	
53323	05-05-83	F-13	9,000	
53364	05-05-83	F-13	9,000	
53370	05-09-83	F-13	10,000	
53376	05-09-83	F-13	9,000	
53386	05-09-83	F-13	10,000	
53459	05-12-83	F-13	9,000	
53460	05-12-83	F-13	9,000	
53468	05-13-83	F-13	10,000	
53477	05-13-83	F-13	9,000	
53479	05-13-83	F-13	8,000	
53481	05-13-83	F-13	12,000	
53482	05-13-83	F-13	10,000	
53493	05-13-83	F-13	12,000	
53496	05-13-83	F-13	10,000	
53497	05-13-83	F-13	12,000	

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline
53504	05-17-83	F-13	10,000	
53529	05-17-83	F-13	9,000	
53550	05-18-83	F-13	9,000	
53551	05-18-83	F-13	12,000	
53552	05-18-83	F-13	12,000	
53558	05-18-83	F-13	10,000	
53565	05-18-83	F-13	10,000	
53581	05-20-83	F-13	12,000	
53582	05-20-83	F-13	9,000	
53583	05-20-83	F-13	12,000	
53592	05-21-83	F-13	9,000	
52300	03-08-83	F-14	12,000	
52400	03-14-83	F-14	9,000	
52402	03-14-83	F-14	12,000	
52421	03-15-83	F-14	12,000	
52487	03-15-83	F-14	12,000	
52490	03-15-83	F-14	8,000	
52501	03-15-83	F-14	12,000	
52538	03-21-83	F-14	9,000	
52665	03-22-83	F-14	12,000	
52692	03-31-83	F-14	8,000	
52693	03-31-83	F-14	8,000	
52697	04-04-83	F-14	12,000	
52770	04-04-83	F-14	8,000	
52796	04-05-83	F-14	9,000	
52830	04-07-83	F-14	8,000	
52863	04-09-83	F-14	9,000	
52891	04-11-83	F-14	9,000	
52921	04-12-83	F-14	12,000	
52956	04-13-83	F-14	8,000	
52977	04-14-83	F-14	9,000	
52980	04-15-83	F-14	8,000	
52981	04-15-83	F-14	8,000	
52982	04-15-83	F-14	9,000	
52984	04-15-83	F-14	12,000	
52990	04-15-83	F-14	9,000	
47913	02-26-83	F-15	8,000	
47915	02-26-83	F-15	12,000	
47916	02-26-83	F-15	12,000	
47937	03-01-83	F-15	3,000	9,000
47949	03-01-83	F-15	9,000	
52160	03-02-83	F-15	9,000	
52162	03-02-83	F-15	8,000	
52163	03-02-83	F-15	12,000	
52164	03-03-83	F-15	9,000	

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline
52168	03-03-83	F-15	12,000	
52169	03-03-83	F-15	12,000	
52234	03-05-83	F-15	12,000	
52240	03-07-83	F-15	12,000	
52246	03-08-83	F-15	8,000	
52247	03-08-83	F-15	8,000	
52310	03-09-83	F-15	12,000	
52328	03-10-83	F-15	9,000	
53699	05-27-83	F-16	8,000	
53718	05-30-83	F-16	10,000	
53748	06-01-83	F-16	12,000	
53749	06-01-83	F-16	10,000	
53750	06-01-83	F-16	8,000	
59004	06-01-83	F-16	8,000	
59019	06-02-83	F-16	10,000	
59022	06-02-83	F-16	9,000	
59025	06-02-83	F-16	12,000	
59038	06-02-83	F-16	12,000	
59049	06-04-83	F-16	10,000	
59050	06-04-83	F-16	8,000	
59051	06-04-83	F-16	12,000	
59053	06-04-83	F-16	9,000	
59054	06-04-83	F-16	10,000	
59068	06-06-83	F-16	8,000	
59070	06-06-83	F-16	12,000	
59072	06-06-83	F-16	12,000	
59074	06-06-83	F-16	9,000	
59085	06-07-83	F-16	10,000	
59106	06-08-83	F-16	3,000	9,000
59110	06-08-83	F-16	8,000	
59125	06-09-83	F-16	10,000	
59151	06-12-83	F-16	12,000	
59159	06-12-83	F-16	10,000	
59194	06-13-83	F-16	7,970	
59201	06-13-83	F-16	12,000	
59216	06-14-83	F-16	10,000	
53365	05-05-83	F-17	8,000	
53443	05-11-83	F-17	12,000	
53596	05-22-83	F-17	10,000	
53597	05-22-83	F-17	10,000	
53598	05-22-83	F-17	8,000	
53606	05-23-83	F-17	12,000	
53608	05-23-83	F-17	12,000	
53639	05-25-83	F-17	12,000	
53641	05-25-83	F-17	12,000	

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline
53651	05-25-83	F-17	9,000	
53670	05-26-83	F-17	8,000	
53676	05-26-83	F-17	7,880	
53689	05-27-83	F-17	12,000	
53690	05-27-83	F-17	12,000	
53700	05-28-83	F-17	9,000	
53714	05-30-83	F-17	10,000	
53715	05-30-83	F-17	12,000	
53716	05-30-83	F-17	9,000	
53720	05-30-83	F-17	8,000	
59073	06-06-83	N-3	7,925	
59109	06-08-83	N-4	9,000	
59193	06-13-83	N-5	8,000	
59386	06-22-83	N-6	9,000	
59390	06-22-83	N-7	12,000	
59395	06-22-83	N-8	12,000	
59414	06-23-83	N-9	8,000	
59416	06-23-83	N-10	8,000	
59432	06-24-83	N-11	10,000	
59434	06-24-83	N-12	8,000	
59437	06-24-83	N-13	12,000	
59496	06-25-83	N-14	8,000	
67379	06-27-83	N-15	9,950	
67464	06-30-83	N-16	10,000	
T O T A L			1,546,470	26,621

COMPUTATION OF PARTIAL REFUND
Based on Secs. 1, 2 and 5 of RA 1435

Manufactured Oil	Quantity	Specific Tax Rate	Amount
Diesel (1,546,470 x 0.8429 ÷ 1,000)	1,303.52 MT	P1.00/MT	P1,303.52
Gasoline	26,621 L	0.08/L	2,129.68
Total specific taxes paid under Secs. 1 & 2 of RA 1435			P3,433.20
Multiply by percentage refundable under Sec. 5			25%
Total amount refundable			P 858.30

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Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline
67513	07-02-83	N-17	8,000	
67547	07-11-83	N-18	8,000	
67552	07-13-83	N-19	7,925	
67627	07-09-83	N-20	9,000	
67659	07-11-83	N-21	12,000	
67675	07-12-83	N-22	12,000	
67717	07-14-83	N-23	12,000	
67731	07-14-83	N-24	9,000	
67751	07-15-83	N-25	12,000	
67756	07-16-83	N-26	12,000	
67780	07-18-83	N-27	12,000	
67781	07-18-83	N-28	12,000	
67429	06-29-83	N-29	3,000	
67817	07-20-83	N-30	12,000	
67820	07-20-83	N-31	12,000	
67830	07-21-83	N-32	10,000	
67852	07-22-83	N-33	12,000	
67853	07-22-83	N-34	12,000	
67871	07-23-83	N-35	10,000	
67872	07-23-83	N-36	9,000	
67949	07-27-83	N-37	8,000	
67950	07-27-83	N-38	9,000	
67951	07-27-83	N-39	12,000	
67952	07-27-83	N-40	12,000	
67970	07-28-83	N-41	10,000	
67980	07-29-83	N-42	9,000	
67993	07-29-83	N-43	9,000	3,000
67994	07-29-83	N-44	9,000	3,000
68015	08-01-83	N-45	3,000	9,000
68017	08-01-83	N-46	12,000	
68025	08-01-83	N-47	9,000	
68034	08-02-83	N-48	8,000	
68074	08-03-83	N-49	12,000	
68075	08-03-83	N-50	12,000	
68131	08-05-83	N-51	12,000	
68141	08-06-83	N-52	9,000	
68219	08-10-83	N-53	12,000	
68221	08-10-83	N-54	12,000	
68239	08-11-83	N-55	9,000	
68244	08-11-83	N-56	9,000	
68263	08-12-83	N-57	8,000	
68264	08-12-83	N-58	12,000	
68278	08-13-83	N-59	12,000	

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline
68302	08-15-83	N-60	12,000	
68378	08-18-83	N-61	12,000	
68380	08-18-83	N-62	12,000	
68215	08-10-83	N-63	7,960	
68359	08-17-83	N-64	8,000	
68451	08-22-83	N-65	12,000	
68454	08-22-83	N-66	12,000	
68477	08-24-83	N-67	9,000	
68488	08-24-83	N-68	8,000	
72625	08-26-83	N-69	8,000	
72630	08-27-83	N-70	10,000	
72639	08-29-83	N-71	12,000	
72649	08-29-83	N-72	9,000	
72657	08-30-83	N-73	12,000	
72660	08-30-83	N-74	10,000	
72728	09-02-83	N-75	8,000	
72729	09-03-83	N-76	10,000	
72757	09-05-83	N-77	12,000	
72779	09-06-83	N-78	10,000	
72800	09-07-83	N-79	12,000	
72812	09-08-83	N-80	12,000	
72825	09-08-83	N-81	10,000	
72882	09-10-83	N-82	12,000	
72941	09-14-83	N-83	8,000	
72942	09-14-83	N-84	10,000	
72977	09-16-83	N-85	12,000	
72987	09-16-83	N-86	8,000	
72888	09-10-83	N-87	3,000	8,914
72988	09-16-83	N-88	10,000	
73025	09-19-83	N-89	12,000	
73027	09-19-83	N-90	9,000	
73040	09-20-83	N-91	3,000	9,000
73108	09-26-83	N-92	10,000	
73113	09-26-83	N-93	9,000	
73740	10-29-83	N-94	12,000	
73742	10-29-83	N-95	8,000	
73743	10-29-83	N-96	12,000	
73748	10-31-83	N-97	8,000	
73669	10-27-83	N-98	12,000	
73749	11-05-83	N-99	8,000	
73992	11-16-83	N-100	3,000	8,971
73996	11-17-83	N-101	8,000	
83679	11-18-83	N-102	12,000	
83703	11-19-83	N-103	12,000	
83709	11-19-83	N-104	8,000	

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline
83753	11-22-83	N-105	8,000	
83761	11-23-83	N-106	12,000	
83768	11-23-83	N-107	8,000	
83781	11-24-83	N-108	10,000	
83800	11-25-83	N-109	12,000	
83810	11-25-83	N-110	8,000	
83814	11-25-83	N-111	12,000	
83820	11-26-83	N-112	8,000	
83821	11-26-83	N-113	9,000	
83827	11-28-83	N-114	12,000	
83832	11-28-83	N-115	8,000	
83824	11-28-83	N-116	12,000	
83835	11-28-83	N-117	10,000	
83833	11-28-83	N-118	8,000	
83845	11-30-83	N-119	10,000	
83847	11-30-83	N-120	12,000	
83853	12-01-83	N-121	12,000	
83854	12-01-83	N-122	8,000	
83890	12-05-83	N-123	12,000	
83903	12-06-83	N-124	10,000	
83906	12-07-83	N-125	12,000	
83923	12-17-83	N-126	12,000	
83955	12-10-83	N-127	12,000	
83990	12-12-83	N-128	10,000	
83998	12-13-83	N-129	12,000	
84022	12-14-83	N-130	8,000	
84023	12-14-83	N-131	8,850	
84028	12-14-83	N-132	12,000	
84034	12-14-83	N-133	10,000	
84049	12-15-83	N-134	12,000	
84316	12-23-83	N-135	10,000	
84328	12-23-83	N-136	8,000	
84356	12-26-83	N-137	12,000	
84369	12-27-83	N-138	8,000	
84370	12-27-83	N-139	12,000	
84384	12-28-83	N-140	10,000	
84048	12-15-83	N-141	9,000	
84405	12-29-83	N-142	12,000	
84411	12-29-83	N-143	12,000	
84453	01-03-84	N-144	8,000	
84454	01-03-84	N-145	10,000	
84554	01-09-84	N-146	12,000	
84568	01-09-84	N-147	12,000	
84569	01-09-84	N-148	10,000	
84591	01-10-84	N-149	10,000	

Invoice No.	Date Shipped	Exh.	QUANTITY IN LITERS Diesel	Gasoline
84596	01-11-84	N-150	12,000	
84603	01-11-84	N-151	8,000	
84610	01-11-84	N-152	10,000	
84611	01-11-84	N-153	10,000	
84620	01-12-84	R-1-a	12,000	
84632	01-13-84	R-1-b	12,000	
84634	01-13-84	R-1-c	8,000	
84635	01-13-84	R-1-d	10,000	
84649	01-13-84	R-1-e	3,000	9,000
84687	01-18-84	R-1-f	12,000	
84689	01-18-84	R-1-g	8,000	
84702	01-19-84	R-1-h	9,000	
84703	01-19-84	R-1-i	12,000	
84704	01-19-84	R-1-j	10,000	
84751	01-21-84	R-1-k	12,000	
84752	01-21-84	R-1-l	10,000	
84753	01-21-84	R-1-m	12,000	
84754	01-21-84	R-1-n	8,000	
84756	01-21-84	R-1-o	8,000	
84764	01-23-84	R-1-p	12,000	
84810	01-25-84	R-1-q	8,000	
84839	01-26-84	R-1-r	8,000	
84863	01-30-84	R-1-s	3,000	9,000
84864	01-30-84	R-1-t	3,000	9,000
84885	01-31-84	R-1-u	8,000	
T O T A L			1,564,735	68,885

COMPUTATION OF PARTIAL REFUND
Based on Secs. 1, 2 and 5 of RA 1435

Manufactured Oil	Quantity	Specific Tax Rate	Amount
Diesel (1,564,735 x 0.8429 ÷ 1,000)	1,318.92 MT	P1.00/MT	P1,318.92
Gasoline	68,885 L	0.08/L	5,510.80
Total specific taxes paid under Secs. 1 & 2 of RA 1435			P6,829.72
Multiply by percentage refundable under Sec. 5			25%
Total amount refundable			P1,707.43

RECAPITULATION:

C.T.A. Case No.	Amount Refundable
3560	P2,659.33
3902	858.30
3939	1,707.43
Total amount refundable	P5,225.06

WHEREFORE, in view of the foregoing premises, the instant consolidated cases under petition for review are hereby **GRANTED**, with the **MODIFICATION** that the 25% partial refund of specific taxes paid on the subject oil products be based on the rates prescribed under Sections 1 and 2 of R.A. No. 1435. **ACCORDINGLY**, respondent is hereby obliged to **REFUND** to the petitioner the amount of **FIVE THOUSAND TWO HUNDRED TWENTY FIVE PESOS AND 6/100** (P5,225.06) in compliance with the aforesaid law.

SO ORDERED.

RAMON O. DE VEYRA
Associate Judge

WE CONCUR:

ERNESTO D. ACOSTA
Presiding Judge

MANUEL K. GRUBA
Associate Judge

CERTIFICATION

I hereby certify that this decision was reached after due consultation among the members of the Court of Tax Appeals in accordance with Section 13, Article VIII, of the Constitution.

ERNESTO D. ACOSTA
Presiding Judge
Court of Tax Appeals