

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ENJAY, INC.,
Petitioner,

- versus -

CTA CASE NO. 2895

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

x - - - - - x

R E S O L U T I O N

This petition for review involves a claim for refund of erroneously paid caterer's tax amounting to a total of P367,863.26 based on our ruling in the case of Manila Golf and Country Club vs. Commissioner of Internal Revenue, C.T.A. Case No. 2630, March 30, 1977, declaring Section 191-A of Republic Act No. 6110 null and void thus making the imposition and the collection of the caterer's tax without any legal basis.

On motion of petitioner made in open court during the hearing set on October 12, 1990, petitioner moved for the withdrawal of this case in view of the judgment of the Supreme Court in the case of Commissioner of Internal Revenue vs. Hon. Court of Tax Appeals and Manila Golf and Country Club, G.R. No. L-47421, May 14, 1990, where the validity and

RESOLUTION -
CTA CASE NO. 2895

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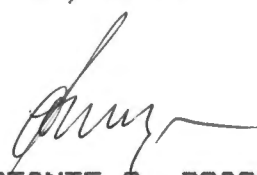
enforceability of Section 191-A of Republic Act No. 6110 was upheld. With this promulgation by the Supreme Court, the only issue in this case has already been settled. Thus, this Court resolves to **DISMISS** the instant petition for review and the oral motion of petitioner for the dismissal of this case with no objection on the part of respondent is hereby GRANTED.

SO ORDERED.

Quezon City, Metro Manila, October 30, 1990.



ALEX Z. REYES
Associate Judge



CONSTANTE C. ROAQUIN
Associate Judge