

**REPUBLIC OF THE PHILIPPINES  
COURT OF TAX APPEALS  
QUEZON CITY**

**BA CARD SERVICES, INC.,**  
Petitioner,

- versus -

**C.T.A. CASE NO. 6305**

**COMMISSIONER OF INTERNAL  
REVENUE,**

**Promulgated:**

Respondent.

**FEB 04 2002**

X -----

*[Handwritten signature]*

**RESOLUTION**

Confirming the order of this court on January 25, 2002, Petitioner's "Motion to Dismiss," filed on January 18, 2002, is hereby **GRANTED** for the reasons stated therein.

**Accordingly**, this case is considered **DISMISSED** with finality.

**SO ORDERED.**

*[Signature of Ernesto D. Acosta]*  
**ERNESTO D. ACOSTA**  
Presiding Judge

*[Signature of Juanito C. Castañeda, Jr.]*  
**JUANITO C. CASTAÑEDA, JR.**  
Associate Judge

*[Signature of Amancio Q. Saga]*  
**AMANCIO Q. SAGA**  
Associate Judge