REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ADA FOODS, INC.,
Petitioner,

- versus - C.T.A. CASE NO. 2923

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

R E S O L U T I O N

Considering that the instant petition, a claim for refund of erroneously paid caterer's tax for the period covering the fourth quarter of 1975 up to and inclusive of the second quarter of 1977 or a total amount of P61,937.11, is premised on the decision of this Court in the case of Manila Golf & Country Club vs. Commissioner of Internal Revenue, C.T.A. Case No. 2630 dated March 30, 1977; and

Considering further, that Our decision in that case had been overruled by the Supreme Court in the case of Commissioner of Internal Revenue vs. Hon. Court of Tax Appeals and Manila Golf & Country Club, Inc., G.R. No. L-47421 dated May 14, 1990, the dispositive part of which reads as follows:

> "**ACCORDINGLY,** the petition is **GRANTED** and the decision of the Court of Tax Appeals in CTA Case No. 2630 is set aside. Section 191-A of R. A. No. 6110

> is valid and enforceable and, hence, the Manila Golf & Country Club, Inc. is liable for the amount assessed against it."

This Court therefore resolves to **DISMISS** the instant petition for being moot.

SO ORDERED.

Quezon City, Metro Manila, June 11, 1990.

AMANTE FILLER
Presiding Judge

ALEX Z. REYES
Associate Judge

CONSTANTE C. ROAQUIN
Associate Judge