REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

MAKATI DEVELOPMENT CORPORATION,
Petitioner,

- versus - C.T.A. CASE NO. 3449

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

x - - - - - - - - - - - - - - - - x

MAKATI DEVELOPMENT CORPORATION,
Petitioner,

- versus - C.T.A. CASE NO. 3615

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

9/16/88

x - - - - - - - - - - - - - - x

R E S O L U T I O N

Acting on the oral motion of petitioner to withdraw the above-entitled cases manifested during the hearing of September 15, 1988 on the ground that the amounts claimed to be refunded for the years 1979 and 1980 have already been applied as tax credits for the succeeding years resulting in the extinguishment of the claims for refund thus rendering them moot and academic, and there being no objection on the part of respondent, the said motion is hereby GRANTED.

Accordingly, let the petitions for review be withdrawn and the above-entitled cases considered closed and terminated.

SO ORDERED.

Quezon City, Metro Manila, September 16, 1988.

AMANTE FILLER
Presiding Judge

ALEX Z. REYES
Associate Judge

CONSTANTE C. ROAQUIN
Associate Judge