REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

OMNI INTERNATIONAL CONSULTANTS, INC.,
Petitioner,

- versus - C.T.A. CASE NO. 4790

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

8/5/93

R E S O L U T I O N

This refers on the oral motion to dismiss made by respondent in open court on May 28, 1992 in the ground that the witness for petitioner Mr. Raymundo Bagasan had admitted on cross examination last February 26, 1993 that the sum of P335,842.00, subject matter of this case, has been applied and carried over by petitioner to taxable year 1990. It will be recalled that during the hearing of February 26, 1993, Mr. Bagasan testified that the said amount was in fact carried over to the next succeeding taxable year and this Court requires petitioner to produce the 1990 income tax return. After two hearings set by this Court petitioner failed to appear.

In view of the foregoing, and considering that petitioner was not able to refute testimony of its own witness as regards the automatic application of the refundable amount for 1989 to the income tax liability for 1990, this case is hereby dismiss for lack of merit.

ACCORDINGLY, the oral motion to dismiss petition for review is GRANTED on the ground that the petition fails to state a cause of action.

SO ORDERED.

Quezon City, Metro Manila, August 5, 1993.

ERNESTO D. ACOSTA
Presiding Judge

RAMON O. de VEYRA
Associate Judge

MANUEL K. GRUBA
Associate Judge