

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

ANTONIO T. CARRASCOSO, JR.,
in his capacity as Ancillary
Administrator of the Estate
of Clyde A. DeWitt, Deceased,
Petitioner,

- versus -

C.T.A.
CASE NO. 670

JOSE ARAÑAS, in his capacity as
COMMISSIONER OF INTERNAL REVENUE,
Respondent.

x - - - - - x

R E S O L U T I O N

The petitioner has filed a claim for refund of ₱88,706.62, representing alleged overpayment of inheritance tax. Respondent, in his answer, denied that there has been an overpayment. At the same time, respondent prayed that petitioner be ordered to pay the sum of ₱29,570.84 by way of counterclaim.

On January 13, 1960, the parties filed a joint motion to dismiss alleging "That the Domiciliary Executors of the Estate of Clyde A. DeWitt have decided to withdraw the claim of the Estate for the refund of ₱88,706.62 which is the subject of the instant Petition, and the respondent has agreed to withdraw its Counter-claim for deficiency estate and inheritance taxes in the total sum of ₱29,570.84 against the said Estate."

WHEREFORE, the instant petition for review is hereby dismissed, without pronouncement as to

18

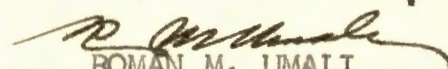
RESOLUTION -
C.T.A. CASE NO. 670

- 2 -

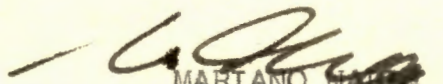
costs.

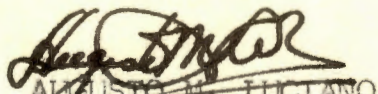
SO ORDERED.

Manila, January 20, 1960.


ROMAN M. UMALI
Associate Judge

WE CONCUR:


MARIANO NOLASCO
Presiding Judge


AUGUSTO M. LUCIANO
Associate Judge