REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

HYATT REGENCY MANILA,
Petitioner,

- versus - C.T.A. CASE NO. 2885

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

9/4/91

R E S O L U T I O N

In the light of the Supreme Court's decision and resolution in the case of Commissioner of Internal Revenue vs. Hon. Court of Tax Appeals and Manila Golf and Country Club, Inc. (G.R. No. L-47421, May 14, 1990) respondent in this case moved for resolution of the instant petition for review. The decision in the aforecited case is significant as it had been determined previously that the case on hand and the former involve a similar issue.

Initially, petitioner in this case anchors its claim for refund of caterer's tax paid on the basis of this court's favorable decision in Manila Golf and Country Club vs. Commissioner of Internal Revenue (C.T.A. Case No. 2630, March 30, 1977). But said decision was the subject of an appeal and was reversed in Commissioner of Internal Revenue vs. Hon. Court of

Tax Appeals and Manila Golf and Country Club, Inc., supra. It is therefore academic that the instant petition for review, being of the same category, shall follow kind and fail.

ACCORDINGLY, the petition for review is **DISMISSED**, and the claim for refund is **DENIED**.

SO ORDERED.

Quezon City Metro Manila, September 4, 1991.

ALEX Z. REYES
Presiding Judge

ERNESTO D. ACOSTA
Associate Judge

(On Leave)
CONSTANTE C. ROAQUIN
Associate Judge