

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

CENTRAL AZUCARERA DE TARLAC,
Petitioner,

- versus -

C.T.A.
CASE NO. 714

THE COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

x - - - - - x

R E S O L U T I O N

This is a motion filed by respondent on October 25, 1960, praying for the dismissal of the above-entitled case.

It appears that petitioner filed on November 27, 1959 a petition for review asking this Court to order the refund of the amounts of ₱14,921.50 and ₱35,721.00 or the total sum of ₱50,642.50 as specific taxes allegedly illegally and erroneously collected by respondent, with interest thereon computed from the dates of payment.

Respondent alleges that, in a letter dated December 7, 1959, he granted petitioner a tax credit, instead of a refund, in the sums of ₱35,721.00 and ₱94.50, the latter amount being a portion of the total amount of ₱14,921.50 claimed by petitioner to be refundable, thereby leaving a balance of ₱14,827.00 not credited. Subsequently, in his letter dated May 20, 1960, respondent granted petitioner as tax credit the remaining amount of ₱14,827.00.

RESOLUTION -
C.T.A. CASE NO. 714

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Respondent refuses to pay interest on the amounts of ₱35,721.00 and ₱14,921.50 in view of the doctrine laid down in the cases of Collector vs. St. Paul's Hospital of Iloilo (G. R. No. L-12127, May 25, 1959) and Collector vs. J. N. Sweeney, et al. (G. R. No. L-12178, August 21, 1959).

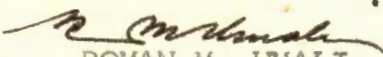
No opposition has been filed by petitioner to the instant motion. In the hearing for the consideration of said motion, petitioner made no appearance. We take it, therefore, that petitioner has abandoned its claim for the payment of interest on the amounts of ₱35,721.00 and ₱14,921.50, and that it is amenable to the tax credit instead of a refund.

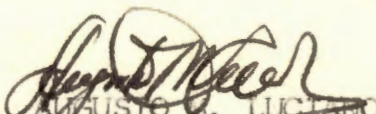
✓ WHEREFORE, finding respondent's motion meritorious, the same is hereby granted. Let the petition for review in this case be dismissed, without pronouncement as to costs. ✓

SO ORDERED.

Manila, December 10, 1960.


MARIANO NABLE
Presiding Judge


ROMAN M. UMALI
Associate Judge


AUGUSTO M. LUCIANO
Associate Judge