REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

CLIFFORD ROCHE,
Petitioner,

- versus -

C.T.A.
CASE NO. 243

COLLECTOR OF INTERNAL
REVENUE,
Respondent.

10/4/57

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RESOLUTION

This is in connection with petitioner's claim for refund of the total amount of ₱4,373.00 allegedly representing excess payment of his income taxes for the years 1950 and 1952.

From the records it appears that in accordance with the income tax returns filed by petitioner for the years 1950 and 1952 respondent assessed the former the amount of ₱2,794.00 and ₱3,212.00, respectively, which were accordingly paid. However on November 28, 1953, respondent issued deficiency income tax assessments against petitioner demanding from the latter the sums of ₱2,612.00 for the year 1950 and ₱3,076.00 for the year 1952.

Upon petitioner's request for a reinvestigation of the above deficiency income tax assessments, the matter was referred to the Conference Staff of the Bureau of Internal Revenue. After due hearing thereof the said office recommended that the income tax assessment for the year 1950 be reduced from

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₱2,612.00 to ₱1,892.00, but at the same time affirmed the deficiency income tax assessment for the year 1952. This recommendation was approved by respondent. During the pendency of the case before the Conference Staff, however, more specifically on February 27, 1954, petitioner paid the said amount of ₱2,612.00 as deficiency income tax for 1950 and the sum of ₱3,076.00 for 1952 in order to avoid incurring delinquency penalties.

At the hearing before this Court on September 4, 1957, petitioner manifested his willingness to abide by the findings of the Conference Staff with regard to his deficiency income tax assessment for the year 1950 and to withdraw the instant petition for review, provided however that judgment be rendered for the refund of the amount of ₱720.00 representing the difference between the modified income tax assessment for 1950 in the sum of ₱1,892.00 and the amount of ₱2,612.00 which petitioner actually paid. Petitioner further manifested willingness that no judgment on the merits be rendered with respect to other matters covered in the petition for review. Counsel for respondent manifested his conformity thereto.

WHEREFORE, as prayed for, respondent is hereby ordered to refund to petitioner the sum of ₱720.00. Consequently, in all other respects, let the herein

"Petition" filed on February 27,1956, be as it is, hereby dismissed, without pronouncement as to costs.

SO ORDERED.

Manila, October 4, 1957.

MARIANO NABLE
Presiding Judge

WE CONCUR:

AUGUSTO M. LUCIANO
Associate Judge

ROMAN M. UMALI
Associate Judge