Republic of the Philippines
COURT OF TAX APPEALS
Quezon City

NATIONAL DEVELOPMENT COMPANY,
Petitioner,

- versus -

C.T.A. CASE NO. 5309

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

Promulgated:
JUL 02 1996

x - x

RESOLUTION

Considering that the ten-day period granted by the Court on June 14, 1996 for petitioner to file its motion to withdraw petition for review has already lapsed without said motion having been filed, the Court, in pursuance of its condition given in open court, RESOLVED to DISMISS this case for lack of jurisdiction, it being undisputed that petitioner National Development Company is a government-owned or controlled corporation and thus the controversy or dispute between it and the Bureau of Internal Revenue, a Government agency, represented by respondent Commissioner of Internal Revenue, falls under the jurisdiction of the Secretary of Justice and not the Court of Tax Appeals (see Sections 1 & 2 of P.D. No. 242 and Sections 66 & 67 of Chapter 14, Book 1, of Executive Order No. 292, otherwise known as the Administrative Code of 1987; and the case of

A

78

Development Bank of the Philippines vs. Court of Tax Appeals, 180 SCRA 612-614, 617, and Philippine Export and Foreign Loan Guarantee Corporation vs. The Hon. Liwayway Vinzons-Chato, Commissioner of Internal Revenue, C.T.A. Case No. 5196, May 17, 1996).

SO ORDERED.

RAMON O. DE VEYRA
Associate Judge

ERNESTO D. ACOSTA
Presiding Judge

B

79