REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
MANILA

MANUELA EVANGELISTA,
Petitioner,

- versus - C.T.A. CASE NO. 5

THE COLLECTOR OF INTERNAL REVENUE,
Respondent.

x- - - - - - - - - - - - - - - -x

RESOLUTION

On August 14, 1954, the petitioner herein, Manuela Evangelista, filed an appeal before this Court from a decision of the respondent Collector of Internal Revenue demanding from her the payment of the total amount of ₱7,682.99 allegedly representing war profits tax including surcharges and interests up to July 15, 1954. After the issues had been joined with the filing of the respondent's answer and the case set for hearing for the reception of evidence, the petitioner, with the conformity of the counsel for the respondent, filed a Motion For Dismissal, dated November 11, 1954, which reads as follows:

"MOTION FOR DISMISSAL

COMES now the petitioner, thru her undersigned counsel, and respectfully moves, this Honorable Court to dismiss this case on the ground that she had paid the amount of ₱2,000.00 to the Collector of Internal Revenue, with the approval of the latter, in full settlement of her war profit tax liability.

Official receipt No. 307, dated November 11, 1954 was issued to the petitioner for the payment of ₱2,000.00 a photostatic copy of which is hereto attached as Annex "A".

HEREFORE, it is respectfully prayed that this case be dismissed without pronouncement as to costs.

(Sgd.) SANTIAGO F. ALIDIO
Counsel for the petitioner
200 Consolidated Invest. Bldg.
Plaza Goiti, Manila

WITH OUR CONFORMITY:

(Sgd.) FEDERICO V. SIAN
Solicitor
Counsel for Respondent
Office of the Solicitor General
Manila."

At the hearing of the above-quoted motion, counsel for the respondent manifested to the Court that the respondent accepted the offer of compromise of the petitioner in the amount of ₱2,000.00 in full settlement of her war profit tax liability because after re-evaluating the evidence for the government, counsel has arrived at the conclusion and so believes that the case of the government is weak and is not likely to prosper. More particularly, counsel for the respondent manifested in open court that the main issue in this case upon which will depend in a large measure the final determination of the war profits tax liability of petitioner is whether or not she in fact sold her jewelries worth ₱10,000.00 during the occupation. According to counsel for the respondent, the petitioner has evidence in her possession to show that she sold these jewelries during the occupation and therefore is exempt from the war profits tax being demanded of her. The government on the other hand, according to counsel for the respondent, has no evidence to disprove this fact;

AS PRAYED FOR, by both parties for the reasons above-stated, this case is hereby dismissed without pronouncement as to costs.

SO ORDERED.

Manila, December 20, 1954.

AUGUSTO M. LUCIANO
Associate Judge

MARIANO NABLE
Presiding Judge

Copy furnished: 12/21/54
1. The Collector of Internal Revenue
2. The Solicitor General
3. Atty. Santiago F. Alidio
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