

**REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY**

SIARGAO ELECTRIC COOPERATIVE, INC.,
Petitioner,

- versus -

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

C.T.A. CASE NO. 6767

Promulgated:

FEB 05 2004

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RESOLUTION

Confirming the Order given in open court on January 30, 2004, the instant Petition for Review filed by petitioner on September 2, 2003 is hereby DISMISSED, after taking into consideration the Revised Administrative Code and it appearing that the parties in this case are both government entities. The dismissal is without prejudice to the right of herein petitioner to bring the matter to the proper agency concerned

ACCORDINGLY, the above -entitled case is considered closed and terminated.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Judge


LOVELL R. BAUTISTA
Associate Judge


JUANITO C. CASTAÑEDA, JR.
Associate Judge