REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

LUAU, INC.,
Petitioner,

- versus - C.T.A. CASE NO. 2927

COMMISSIONER OF INTERNAL REVENUE,
Respondent.
x - - - - - - - - - - - x

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R E S O L U T I O N

Petitioner has previously manifested that the resolution of the main question in this case, that is, its right to the refund of allegedly erroneously paid caterer's tax, depends upon the decision to be made by the Supreme Court in Commissioner of Internal Revenue v. Hon. Court of Tax Appeals and Manila Gold and Country Club, Inc., these cases involving similar questions. The outcome of the aforesaid Manila Golf and Country Club Case (G.R. No. L-47421, May 14, 1990) is, however, adverse to the taxpayer. It is therefore academic that petitioner's case being in the same category, must likewise fail.

ACCORDINGLY, the petition for review is DISMISSED, and the claim for refund is DENIED.

SO ORDERED.

Quezon City, Metro Manila, July 9, 1992.

STELLA DADIVAS-FARRALES
Acting Associate Judge

ERNESTO D. ACOSTA
Presiding Judge