REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ESTATE OF MERCEDES L. VDA. DE JAVELLANA, REPRESENTED BY JOSE MA. JAVELLANA, JUDICIAL SPECIAL ADMINISTRATOR,
Petitioner,

- versus - C.T.A. CASE NO. 4030

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

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R E S O L U T I O N

Acting on the "Joint Manifestation And Motion To Dismiss" filed by the parties on October 24, 1986, to wit:

> 1. That upon invitation of respondent, petitioner has agreed to avail of Executive Order No. 44, dated September 4, 1986, by paying to the respondent the sum of ₱1,040,548.43, representing THIRTY (30%) percent of the basic assessment of ₱3,468,494.79, as full and complete compromise payment of the Estate Tax Liability of the Estate of Mercedes L. Vda. de Javellana, duly represented by Jose Ma. Javellana, Judicial Special Administrator in Sp. Proc. No. 15167, Regional Trial Court of Negros Occidental, Branch XLI, Bacolod City;
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> 2. That, as a matter of fact, petitioner has actually paid to the respondent the aforesaid sum of ₱1,040,548.43 and the required BIR clearance will be issued to the petitioner in due time;

3. That respondent hereby manifests that with the aforesaid compromise payment of the estate tax liability of petitioner under Executive Order No. 44, his claim under Assessment No. EA-384870-80/82 is now fully satisfied and paid;

4. That, in view of this development, this case is now moot and academic.

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

Accordingly, let this case be dismissed and thus considered closed and terminated.

SO ORDERED.

Quezon City, Metro Manila, October 28, 1986.

AMANTE FILLER
Presiding Judge

ALEX Z. REYES
Associate Judge

CONSTANTE C. ROAQUIN
Associate Judge