

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

LA MANCHA INN, INC.,
Petitioner,

- versus -

C.T.A. CASE NO. 2921

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

x - - - - - x

R E S O L U T I O N

Considering that the instant petition, a claim for refund of erroneously paid caterer's tax for the period covering the fourth quarter of 1975 up to and inclusive of the third quarter of 1977 totalling to P143,284.97, is premised on the decision of this Court in the case of Manila Golf and Country Club vs. Commissioner of Internal Revenue, C.T.A. Case No. 2630 dated March 30, 1977; and

Considering Further, that on appeal the Supreme Court, in the case of Commissioner of Internal Revenue vs. Hon. Court of Tax Appeals and Manila Golf and Country Club, Inc., G.R. No. L-47421 dated May 14, 1990, has ruled in its dispositive portion as follows:

RESOLUTION -
CTA CASE NO. 2921

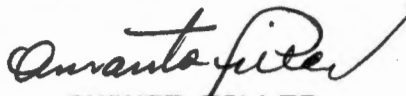
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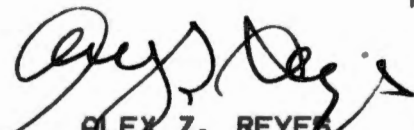
"ACCORDINGLY, the petition is GRANTED and the decision of the Court of Tax Appeals in CTA Case No. 2630 is set aside. Section 191-A of R.A. No. 6110 is valid and enforceable and, hence, the Manila Golf & Country Club Inc. is liable for the amount assessed against it."

This Court therefore resolves to DISMISS the instant petition for being moot, and the oral Motion of respondent for the dismissal of this case for lack of interest on the part of petitioner to prosecute its appeal is hereby GRANTED.

SO ORDERED.

Quezon City, Metro Manila, June 14, 1990.


AMANTE FILLER
Presiding Judge


ALEX Z. REYES
Associate Judge


CONSTANTE C. ROAQUIN
Associate Judge