REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

JESUS A. MASCUNANA,
Petitioner,

- versus -

C.T.A. CASE NO. 2900

COMMISSIONER OF INTERNAL REVENUE,
Respondent.

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

R E S O L U T I O N

Considering the failure of petitioner's counsel to appear at the scheduled hearing of the above-entitled case on June 5, 1990, despite proper notice thereof; and

Considering further, that the appeal is premised on the decision of this Court in the case of **Manila Golf & Country Club vs. Commissioner of Internal Revenue, C.T.A. Case No. 2630**, March 30, 1977, which had been overruled by the Supreme Court in the case of **Commissioner of Internal Revenue vs. Hon. Court of Tax Appeals and Manila Golf & Country Club, Inc., G.R. No. L-47421** dated May 14, 1990;

This Court, upon motion of respondent in open court, resolves to **DISMISS** the case for being moot and for non-appearance and lack of interest on the part of petitioner to prosecute its appeals.

SO ORDERED.

Quezon City, Metro Manila, July 6, 1990.

AMANTE FILLER
Presiding Judge

ALEX Z. REYES
Associate Judge

CONSTANTE C. ROAQUIN
Associate Judge