

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

AUGUSTO A. PEDROSA,
Petitioner,

- versus -

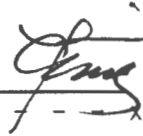
C.T.A. CASE NO. 5586

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

Promulgated:

JUL 23 1998



x - - - - -

RESOLUTION

After considering respondent's "Motion to Dismiss" filed on April 27, 1998, this Court hereby resolves to dismiss herein petition for review on the ground of prescription. When reckoned from February 26, 1996 which is the date of payment of the expanded withholding and documentary stamp taxes being sought for refund in this case, with that of the date of filing of the instant petition for review on March 27, 1998 (Annexes "B-1" and "B-2" of Petition), petitioner's claim for refund is clearly shown to have been filed beyond the two-year prescriptive period for instituting a judicial claim for refund, as provided under Section 230 of the Tax Code, as amended, to wit:

x-x-x

x-x-x

x-x-x

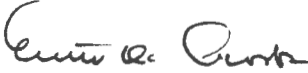
In any case, no such suit or proceeding shall be begun after the expiration of two years from the date of payment of the tax or penalty regardless of any supervening cause that may arise after payment: x-x-x (Emphasis supplied)

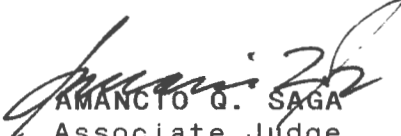
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- 2 -

ACCORDINGLY, the instant Motion to Dismiss is hereby
GRANTED. Herein Petition for Review is hereby DISMISSED
on the ground of prescription.

SO ORDERED.


ERNESTO D. ACOSTA
Presiding Judge


AMANCIO Q. SAGA
Associate Judge


RAMON O. DE VEYRA
Associate Judge