

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

ATLAS FERTILIZER CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 2904

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

x - - - - - x

ATLAS FERTILIZER CORPORATION,
Petitioner,

- versus -

C.T.A. CASE NO. 3646

COMMISSIONER OF INTERNAL
REVENUE,

Respondent.

x - - - - - x

R E S O L U T I O N

Acting on the motion filed by petitioner in the above-entitled cases on November 27, 1986 for the withdrawal of the petitions for review on the ground that the Bureau of Internal Revenue has already granted the claims for tax credit, thereby rendering the matter moot and academic, and there being no objection on the part of respondent, said motion is hereby GRANTED.

Accordingly, let these cases be dismissed and the same considered closed and terminated.

SO ORDERED.

Quezon City, Metro Manila, February 5, 1987.


AMANTE FILLER
Presiding Judge


ALEX Z. REYES
Associate Judge


CONSTANTE C. ROAQUIN
Associate Judge