

REPUBLIC OF THE PHILIPPINES
COURT OF TAX APPEALS
QUEZON CITY

PHILIPPINE HOTELIERS, INC.,
DOING BUSINESS UNDER THE
NAME "MANILA GARDEN HOTEL",
Petitioner,

- versus -

CTA CASE NO. 2939

COMMISSIONER OF INTERNAL
REVENUE,
Respondent.

x - - - - - x

R E S O L U T I O N

Considering that the instant petition is a claim for refund of erroneously paid caterer's tax for the period covering the third quarter of 1976 to the third quarter of 1977, inclusive or a total amount of P620,881.08 and premised on the decision of this court in the case of Manila Golf & Country Club vs. Commissioner of Internal Revenue, CTA CASE No. 2630 dated March 30, 1977; and

Considering Further, that our decision in that case has been overruled by the Supreme Court in the case of Commissioner of Internal Revenue vs. Hon. Court of Tax Appeals and Manila Golf and Country Club, Inc., GR No. L-47421 dated May 14, 1990 the dispositive portion of which read as follows:

RESOLUTION -
CTA CASE NO. 2939

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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. 6110 is valid and enforceable and hence, the Manila Golf and Country Club, Inc., is liable for the amount assessed against it."

This court therefore resolves to DISMISS the instant petition for being moot.

SO ORDERED.

Quezon City, Metro Manila, August 20, 1990



ALEX Z. REYES
Associate Judge



CONSTANTE C. ROAQUIN
Associate Judge